Issued 7th May 1935.













'Linzell' Essay © Stamp Design Royal Mail Group Ltd. FDC images courtesy of Grosvenor Auctions.

Compiled by Roy Gault.

Contents

- · Introduction.
- · Artists designs.
- · The adopted design (including stamp details and booklets).
- · Perfin orientation study.
- · 'Full House' Silver Jubilees.
- · Picture Gallery.
- · Alphabetical listing with user details (where known).

Acknowledgements

In compiling this study I have drawn freely on the work of other collectors and researchers who, over the years, have been interested in the King George V 1935 Jubilee Issue of Postage Stamps. In particular I must acknowledge the work of *George Greenhill* and his pioneer publication on the various Perfins found on the issue, and *Jeff Turnbull* who produced a second edition and numerous updates in the Perfin Society Bulletin, the last one being February 2007.

The details within this document have been taken from the 'New Illustrated Catalogue of Great British Perfins' published in parts by the Perfin Society, along with unpublished details sent in to the Catalogue Editor by collectors over the years. While it is not now possible to acknowledge by name every contributor to the study before 2007, those I know of are:

Gunnar Beck, Terry Comper, Ken Dee, Ian Hamill, Peter Peniket, H Schriek, Rosemary Smith, Peter Thorneloe, and Alastair Walter.

I must also acknowledge the following who have submitted new 'Silver Jubilee' details to the Catalogue Editor since 2007:

Tony Ainscough, David Andersen, Gunnar Beck, Finn Binderkrantz, Kim Bjarnt, Jack Brandt, Terry Comper, Melvyn Green, Nigel Hall, Ian Hamill, Maurice Harp, Mike Hempsall, Keith Kimber, Joe Laura, Peter Maybury, Ron Mills, Steve Netten, Kurt Ottenheimer, Rosemary Smith, Richard Smolnicki, Villy Sorensen, Gerry Soutar, Stephen Steere, Bob Szymanski, Jeff Turnbull, Terry Wood, Barrie Williamson, and Stefan Wrammefors.

Special mention goes to *Ron Mills* who also helped compile the 'orientations study'.

My sincere thanks go to *Grosvenor Auctions* for kindly allowing me to use images of KGV 1935 Jubilee stamps and associated material from their website, and to the *Post Office Archives* for making the relevant material available for research on the Internet.

This study is dedicated to the late **Terry Wood**.

Roy Gault (Catalogue Editor), Burbage, 1st January 2019.

Introduction.

The idea of producing a set of commemorative postage stamps to mark the Silver Jubilee of King George V's reign came originally from the Colonial Office. It also came to the Post Office authorities with the suggestion that an identical set should be issued throughout the Empire. Although the Post Office was initially unsupportive, the Director of Postal Services eventually agreed and in June 1934 it was decided that four values should be issued, and that a small number of artists would be invited to submit designs.

At the end of July 1934 a list of instructions was prepared for the artists to work to.

- Four face values ½d, 1d, 1½d, and 2½d, in colours close to those used in the equivalent definitives.
- Dimensions of the design are to be 1.3 inches high and 1.1 inches wide, as shown by the essay on the right.
- Design to include a space for the King's head, and the words '1910-1935', 'Silver Jubilee', and 'Postage'. It appears that 'Revenue' was not compulsary.



Image courtesy of Grosvenor Auctions.

A decision was also made that the stamps were to be printed in *photogravure*, which would be the first time the process had been used for a commemorative issue. As the process reproduces the design in a series of graduated tones, the designs were to be produced in *shades of grey*.

The following artists were invited to submit designs for one value, and if selected, produce designs for the full set. The deadline for submission was 17th September 1934.

Edmund Dulac, Harold Fleury (Waterlow & Sons), Leonard D Fryer (Waterlow & Sons), C Hayden (Harrison & Sons), MacDonald Gill, Ernest Linzell (Bradbury, Wilkinson), Harold Nelson, Rex Whistler, and Stephen Gooden.

Although Stephen Gooden did not submit a design (on the grounds that stamps printed in photogravure were 'cheap and nasty'), thirteen designs were submitted for selection by late September. All, however, were rejected, and a second group of artists were invited to submit designs before a new deadline set at the end of October 1934. The guidelines were as before, although they could now submit designs in another size.

Barnett Freedman, John Farleigh, Norman Howard, Trevor Morris, S Kennedy North, and F J Sharman.

F J Sharman did not submit a design, but Rex Whistler, who missed the deadline for the first group, was included in this second group, along with submissions in the new size from all the artists invited in the first group. In all, thirty-seven designs were submitted, from which the successful design was chosen - that of *Barnett Freedman*.

Barnett Freedman (1901-1959).

Born in Stepney in the east end of London, Barnett Freedman was a painter, lithographer, book cover and book illustrator, poster designer, WWII war artist, teacher, and after the war a television and radio personality. He was awarded a CBE in 1947 in recognition of his work.

Before the 'adopted' design is discussed in a little more detail, it's perhaps worthwhile looking at a selection of the 'unadopted' designs.

Artists designs.

C Hayden.





C Hayden, who worked for Harrison & Sons, submitted five designs, one of which (the 1½d shown above) seems to be ahead of its time. There is a remarkable similarity between the 1½d essay above and the issued design for King Edward VIII introduced in September 1936.

Stanley Kennedy North (1887-1942).



Stanley Kennedy North was a painter, illustrator, and stained glass artist. He took on the Kennedy portion of his name when he married Helen Dorothy Kennedy (1889-1975).

Edmund Dulac (1882-1953).







Two bromides, one 190x110mm - signed Edmund Dulac, the other 242x233mm. The central feature of the King's head in a hexagonal shape was later used by Edmund Dulac in his design for the 7d to 1/- definitives of King George VI.

Ernest Linzell (1869-1951).





Ernest Linzell, born in Tottenham, was a lithographic artist by training. Working for Bradbury Wilkinson at the time, he submitted two designs. His invitation was by virtue of his successful design for the 1929 Postal Union Congress which was used on the 1d and 1½d values.

Hayden and Dulac Images courtesy of Grosvenor Auctions. Kennedy North and Linzell Images © Stamp Design Royal Mail Group Ltd.

The adopted design.

The decision to declare Barnett Freedman the winner of the selection process was made on the 25th October 1934 on the grounds that it was the 'only one likely to produce an acceptable postage stamp'. Freedman worked with the printers, Harrison & Sons, to produce colour essays incorporating the suggested minor changes, and also incorporate the King's head. Essays were delivered to the Post Office in November 1934 in three sizes, three using the 'Vandyke' portrait of the King, and a fourth using the 'Mackennal' head.

The King approved the Mackennal head, although a slightly smaller version was requested, and the size was agreed as the rectangular type 'B'. And so, with a few minor alterations, the Silver Jubilee set was born.









The four stamps differ slightly from one another in a number of ways, for example the vertical 'columns' flanking the King's head, and the emblem placed within the right-hand panel.

¹/₂d - an oak sprig across an olive wreath.

1d - upright oak leaves flanking the King's head, and a laurel sprig across the wreath.

1½d - an olive wreath.

2½d - stylised laurel leaves flanking the King's head, and crossed sprigs of laurel.

Barnett Freedman deliberately used *Laurel* to symbolise Triumph and Reward, *Olive* for Peace and Goodwill, and *Oak* to imply Strength and Stability.

Stamps of all four denominations were printed in sheets of 120 (20 rows of six), along with two booklets which also contained advertisements. The 2/- booklet contained 12 @ 1½d, 4 @ 1d, and 4 @ ½d, whereas the 3/- booklet contained and extra 8 @ 1½d stamps. All booklet stamps were in panes of four.

Harrison & Sons printed special sheets of stamps for the booklets. The sheet stamps were all **Type I**, but **Types II** and **III** were used specifically for the booklets. Subtle shading and line thicknesses help differentiate the three types for the specialised philatelist. However, the booklets are unlikely to have been used for Perfins.

Barnett Freedman also designed the cover for the stamp booklets, for which there were eleven separate issues: the **2/-** booklet N^{os}.**298-304**, and the **3/-** booklet N^{os}.**294-297**. {The following illustrations are 67% Full Size, but still show the essential details clearly}.





Images courtesy of Grosvenor Auctions.

All four values were overprinted 'MOROCCO AGENCIES' for use in offices in Morocco, and the three lower values were overprinted with 'TANGIER' for use in Tangier - typical examples shown below. Offices not dealing in British currency were also overprinted with equivalent values in centimos or centimes as appropriate.





Two different Perfins are known on the **Morocco Agencies** overprint, and one on the **Tangier**, but only the "BEM", a single headed die, has so far been confirmed.



C1353.01a

	1/2 d	1d	1½d	2½d
Morocco Agencies - O	verprinted	25 centin	nes*.	
B.C.I (C1353.01a)				2½d*
BEM (B2460.01)			1½d	2½d
Tangier				
BEM (B2460.01)		1d	1½d	N/A



B2460.01

A 1935 Jubilee stamp *not likely* to have been Perfinned is the 2½d *Prussian Blue*. Harrisons printed a 'considerable number' in the Prussian Blue shade, and although the idea was abandoned, three sheets were dispatched to Upper Edmonton Post Office and were all sold.

A final footnote.

Although the Post Office waxed lyrical about the issue, the philatelic press and the general public were less enthusiastic, generally regarding them as 'cheap looking' and 'disappointing'. Perhaps Stephen Gooden was right after all. You will all, no doubt, have your own view on the merits of the issue, but for me I'd be searching for Ernest Linzell's telephone number!



Perfin orientation study.

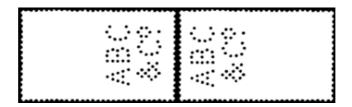
Often, a little more information regarding the composition of a Perfin die, i.e. the number of perforating heads involved, can be gleaned from large format stamps such as the 1935 Jubilee issue of King George V. If the die is single headed then, in the interest of economy of effort, it would be reasonable to expect a single pattern to appear on the stamp, probably placed more or less in the centre.

Similarly, if a die is multiheaded with two patterns arranged horizontally (i.e. **2x1**), then if each stamp is perforated by the complete die, then it would be reasonable to see two patterns appearing on each stamp. To achieve this, *six* strikes of the die would be required to complete a row of Jubilee stamps as the sheets were arranged in twenty rows of six stamps.

However, for a **2x1** multiheaded die, judicial positioning of the row of stamps such that the vertical stamp perforations fall in line with the centre of the die would mean that just *three* strikes would be required to perforate all six stamps with one pattern on each stamp. One stamp would have the left-most pattern in the **2x1** multiheaded die appearing on the right-hand side of the stamp, and the right-most pattern appearing on the left-hand side of the stamp. A bit of a tongue twister I know, but this fictitious "ABC/&C°." **2x1** multiheaded die shows the effect.



A similar phenomenon would result from a sideways die as illustrated below.

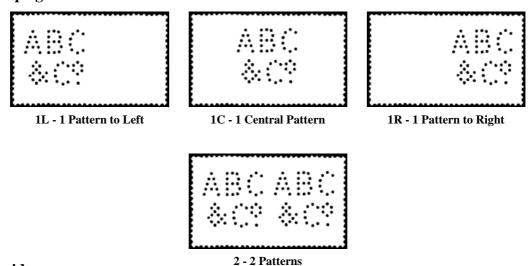


To help try and discover some of these **2x1** multiheaded dies, the orientation of the patterns, where known, has been recorded in the columns to the right of the Perfin die and Stamp details on the following pages of listings using some simple annotation {1L, 1R, 1C, 2 for upright Perfins, and 1T, 1B, 1C, 2 for sideways Perfins).

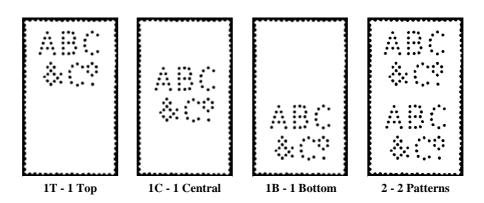
Perfin Upright	Perfin Sideways
1L, 1R, 1C, 2	1T, 1B, 1C, 2

When checking the orientation, please *disregard* whether or not the Perfin pierced the front or the back of the stamp, or whether or not the pattern is inverted. Simply look at the stamp from whichever side and orientation produces a readable Perfin. The only problem to be encountered is where the Perfin has an axis of symmetry, in which case view it from the punch direction.

Perfin upright.



Perfin sideways.



Perfin Diagonal.

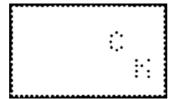
There are 191 Diagonal Perfin dies out of the 24,760 (at 1st January 2019) recorded GB Perfin dies (i.e. 0.8%), of which only 16 are known on the KGV Jubilee Issue. Treat the illustration of any diagonal Perfin as shown at the top of the stamp details pages as 'upright'.

A4805.01M	ARROL	E0700.01a	ECHO
B0023.02M	В	E3240.01	ENIT
C0280.01	CARR	J4140.01M	J.I.L.
C0500.06	C&B	L3180.01	LINE
D1560.01	DELIUS	P1830.01M	PEOPLE
D1580.01	DENNIS	P3530.03	POLY
D4050.01M	DRAY	S0200.02	SAGE
D5000.01	DUNN	S1620.13	S&C°

An illustrated list of Perfins is provided. Please report any orientations not listed against the Perfin dies, as well as any new values and new dies not on the list to:

Roy Gault (Catalogue Editor - contacts as in the Bulletin), or to Alastair Walter (Webmaster) at perfinsoc@gmail.com. Regular updates will be posted on the website.

While preparing this study, a number of examples of these 2x1 die configurations came to light, two of which can be usefully discussed.

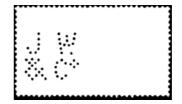




Firstly, let us consider the above two illustrations of "C\N" (C5220.01M), a die already believed to be multiheaded. These two examples suggest the die has two patterns, in all probability **2x1**. By chance the left-hand pattern (i.e. the pattern to the right of the first stamp) has a pin missing at the time of the Silver Jubilee issue, making it clearly different to the right-hand pattern shown in the second stamp.

However, all that glisten's isn't necessarily gold!





Above are two illustrations of "JW/&C^o" (J8420.03M) which show strikes clearly to the right and to the left of each stamp, but in both cases the same pin is missing from the "W". Inspection of all stamps from the early 1930's onwards for this particular die all have the same pin missing, pointing to a single headed die.

However, there are minute differences between the two strikes, for example the "C" and "o", so these must be two discrete patterns that just so happen to have the same pin missing in one of the letters. Proof, if proof was needed, that *lightening does indeed strike the same place twice*!

Finally, only around 45% of the listed dies have an associated orientation recorded, so with your help in highlighting some of the others, perhaps a few more of these 2x1 dies can be found!

* * * * *

'Full House' Silver Jubilees.

Many companies who used Perfins and purchased the Silver Jubilee issue for commercial use, may well have bought some of each denomination making a set of Perfinned stamps possible. To date some *101* Perfin Dies are known where an example of each value has been reported.

Cat No.	Letters
A0830.01M	A/BROS
A1690.01M	AD/CL
A3510.03	AL
A3510.07	AL
A3530.01M	AL
A4250.01	AN/L ^{td}
B0740.02M	B/B ^k
B0845.01M	B.B./M.
B1150.02	B.C.
B1750.01	B.C./T.C.
B6360.02	BS
B6380.02	B.S.
C0270.02M	C/AN/S
C0870.02	C.B/L ^d
C0875.01	C.B/L ^d .
C1520.01	C&C°.
C2400.01M	C.E./S.C°.
C3640.01	CI/&CO
C4460.02	C/L ^d
C5510.01	CofA
C5840.02M	CPA
C5930.01	CP/&C°
C6800.09M	C&S
C7140.01M	CS/L/SA
D0830.08	D&C°
D0850.01M	D&C°
D1770.02	D.F.
D2260.02aM	DHE
E1620.01M	EFS/S
E2260.02	EJ
E2290.01M	E.J.A
E3230.02	EN/FT
F1420.01	FFC
F1590.01M	F.G

Cat No.	Letters
G0011.05	G
G0011.03	G
G1540.01M	GE/C
G2960.02	GK
G4080.01	GP&S
3 1000.01	Gras
H0012.13aM	Н
H0170.01	H.A./&/C°
H1210.06M	H&C
H2710.01	H.F./L.
H5690.02M	H&P
H6350.10	H&S
H6350.11	H&S
J0650.03aM	JB/&C°.
J1980.02M	J.D.
J4140.01	J.I.L. (Diag)
J5230.01	J.M.
J6230.01	JP/&S
K0018.01	K
L0300.01	L/B.
L1590.01	L.D./M.
L2510.02M	LG/C°
L2760.02aM	LH
L4590.01M	LP/TN
L4890.06aM	L&S
L5600.02M	LU/&R
M0280.02M	MAZA
M3700.01M	ML/L
M5860.01M	M.V/C°.
M6030.01M	MW/C°.
N1660.01	N.H/C
N2750.05	NR/C
N3120.01M	N/SS/U
N3380.02	NUL
N3630.03	N&W/L ^d

Cat No.	Letters
N3770.02	N&Z
O0160.01M	OB
O2160.02aM	OYEZ
P0160.01	PAGE
P0620.01	P/B/C°
P2610.01M	PJ
R0013.04M	R 13-pins
R0031.01	R 31-pins
R0830.03M	R&C
R3490.02	RM/L
S0080.02	S.A.
S0200.02	SAGE (Diag)
S0270.01M	S&A/L ^{td}
S1490.01	S.C.L
S3840.01	SINGER
S4760.06	SM
S5630.01M	S Crown O
S5890.01	SPERO
S5900.05	SPG
S6440.11M	S&S
S8200.01	SWR/&C°
T1100.08M	TC/&S
T1730.01	T.F/&/SL ^d
T2590.01M	T.J.B.
U1440.01	UNIV
V1310.01M	VO
W0750.01	WB/S
W1570.01	WC/&/SL
W5160.05M	WM
W5280.01M	W.M/&C°
W6680.16	W&S
W6970.01M	W.S/L ^d

Silver Jubilee Picture Gallery.

Although not mentioned in the main body of text, Perfin covers are known with Silver Jubilee stamps. Onesuch is this 'unused' window envelope used by '*The Bournemouth & Poole Electricity Supply Co Ltd*' with Perfin "BP/E" (B5760.02).



- Confirmation of the Perfin "BEM" B2460.01 on a 1½d brown with 'MOROCCO AGENCIES' overprint postmarked '*British P.O. T(angier)*, 10 SP 3(5)'







Although there was no 2d value, some enterprising person celebrated the event by using two 1d Silver Jubilee stamps on a receipt, conveniently dated '31-7-35' in manuscript. 'Vineys' furniture store, established in 1897, is still trading today. Well done, Vineys of Abingdon!

King George V - 'Silver Jubilee 1910-1935' Issue.

The idea for a set of stamps commemorating King George V's twenty-five years as monarch came from the Colonial Office, along with a suggestion that an identical set be issued throughout the British Empire. After a little resistance from the Post Office, it was eventually decided that there would be four values for Great Britain - ½d, 1d, 1½d, and 2½d.

Designer of the chosen design

After a second round of submissions from various artists, one satisfactory design emerged, that of *Barnett Freedman* (1901-1958). Barnett Freedman was a painter, lithographer, illustrator, designer, and an official War Artist during WWII. In recognition of his work, he was awarded a CBE in 1947.

Printing details

The stamps were printed by *Harrison & Sons* in photogravure, the first 'special issue' to be produced using this technique. The stamps were printed in sheets of 120, arranged in 20 rows of six stamps. Three multipositives were used - Type I was for sheets, whereas Type II, with inverted watermark, and Type III were for booklets. All four values were issued in sheets, but only the ½d, 1d, and 1½d values appeared in booklets. Note that no account of the various Types has been made in the Perfin record, although it is highly unlikely that any booklets will have been Perfinned.

Issued date - 7th May 1935.

Quantities sold - figures (including booklet sales) are shown above each stamp.



A total of 1,436 different Perfin dies can be found on the issue, involving 2,760 DDF, of which 1,170 dies (81.5%) have identified (or suspected) users.

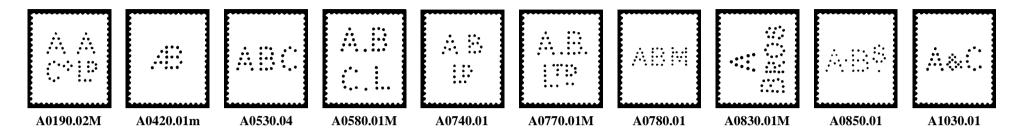
Perfin figures correct to 1st January 2019.

M	MASTER LIST				Denomination						
Letter	DD	DDF	Ident	¹/2d	1d	1½d	2½d				
A	59	118	44	36	22	39	21				
В	142	270	122	87	42	109	32				
С	126	250	105	86	41	93	30				
D	63	124	51	41	20	50	13				
Е	63	125	47	40	20	50	15				
F	35	73	29	25	14	26	8				
G	61	114	45	36	19	45	14				
Н	87	165	68	56	22	61	26				
I	22	33	15	10	6	15	2				
J	113	220	96	76	38	82	24				
K	26	51	21	17	7	19	8				
L	59	128	48	39	19	47	23				
M	66	121	55	39	23	47	12				
N	38	75	30	21	14	30	10				
О	19	38	19	15	4	16	3				
P	63	121	57	38	19	49	15				
Q	4	7	4	2	2	3	0				
R	68	115	53	36	20	47	12				
S	113	236	91	76	41	80	39				
T	61	115	51	37	20	45	13				
U	10	20	10	6	4	7	3				
V	11	20	10	6	6	7	1				
W	112	198	87	67	34	77	20				
X	0	0	0	0	0	0	0				
Y	5	6	5	0	1	4	1				
Z	1	1	0	1	0	0	0				
Des	6	12	6	5	3	4	0				
Nos	3	4	1	1	1	2	0				
TOTALS	1,436	2,760	1,170	899	462	1,054	345				

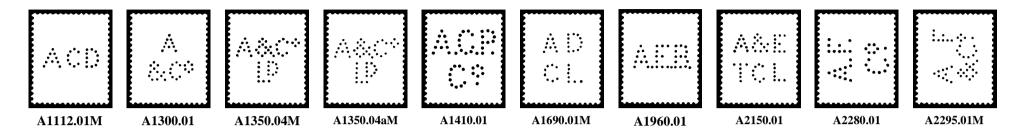
A revised edition (V2.00) of the illustrated study was placed on the Perfin Society Website in September 2016, along with a log of changes that have taken place since then.

A new version (V3.00) was compiled specially for inclusion in 'Sloper 150', correct to 1^{st} January 2018.

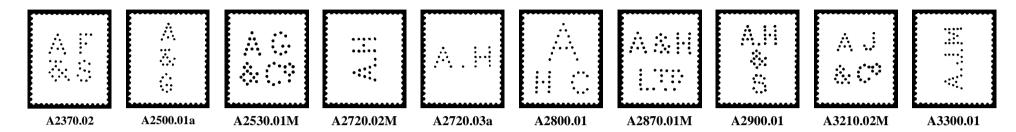
This current version (V4.00) is correct to 1st January 2019.



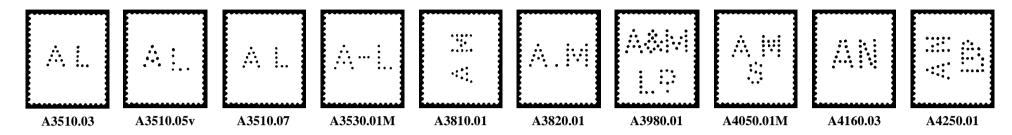
PS Cat No	PS Cat No. Letters		Die in Use Identified User (Ø are only suspected).		enom	inatio	ıs	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose	recentled eser (so are only suspected).	1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
A0190.02M	AA/C°Ld	1902-1939	Alliance Assurance Co Ltd, H/O Bartholomew Lane, London EC2. Branches nationwide.			1½d			
A0420.01m	AB mono	1910-1939	User unknown - Birmingham postmarks.	½d					
A0530.04	ABC	1930-1940	User unknown - Hastings, and Newbury postmarks.	½d	1d	1½d		1C	
A0580.01M	A.B/C.L	1905-1955	Multiple users: 1. Aerated Bread Co Ltd. 2. Ashworth, Brown & Co Ltd, Woollen Merchants, Leeds, Yorks.	½d		1½d		2	
A0740.01	AB/Ld	1928-1939	Ø Allom Brothers Ltd, Electric Light Fittings Mfrs, Lombard Rd, Morden Rd, London SW19.	½d				1C	
A0770.01M	A.B./L ^{td}	1915-1960	Affleck & Brown Ltd, Warehousemen, Manchester, Lancs.	½d			2½d		
A0780.01	ABM	1925-1939	The Associated Biscuit Mfrs Ltd, Keetons Rd, Bermondsey, London SE16.	½d					
A0830.01M	A/BROS	1915-1965	Ackroyd Bros Ltd, Wool Merchants & Top Makers, Imperial Buildings, Bolton Rd, Bradford 1, Yorks.	½d	1d	1½d	2½d		2
A0850.01	A.B ^s .	1895-1948	Albury Bros, Wholesale Jewellers, Century Buildings, Summerhill Rd, Birmingham, Warks.		1d				
A1030.01	A&C	1895-1936	Aird & Cogshill, Printers, 24 Douglas St, Glasgow, Lanarkshire.	½d					



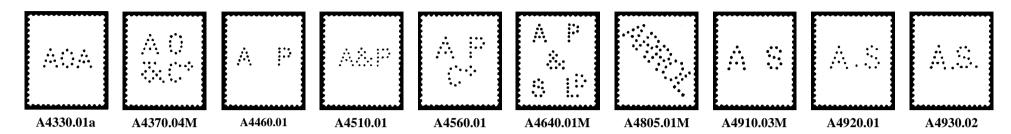
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	inatior	ıs	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose	identified Oser (& are only suspected).	1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
A1112.01M	ACD	1890-1941	Davey & Co (London) Ltd, Ships' Lamps and Fittings Mfrs, 88 West India Dock Rd, London E14.		1d			2	
A1300.01	A/&C°	1930-1939	S Allcock & Co, Fishing Tackle Mfrs, Standard Works, Redditch, Worcs.	½d	1d	1½d		1C	
A1350.04M	A&C°/Ld	1885-1945	Arthur & Co Ltd, Wholesale Clothing Mfrs and Merchants, 78 Queen St, Glasgow.	½d					
A1350.04aM	A&Co/L ^d	1915-1955	Ø Arthur & Co Ltd, Wholesale Clothing Mfrs and Merchants, 78 Queen St, Glasgow.	½d				1R	
A1410.01	A.C.P./C°.	1905-1954	The Anglo-Continental Produce Co Ltd, Butter Importers, 36 & 38 Tooley St, London SE1.	½d		1½d	2½d		
A1690.01M	AD/CL	1930-1957	Amalgamated Dental Co Ltd, Dental Materials & Instrument Makers, Solila House, 7 Swallow St, and 5-12 Broad St, London W.	½d	1d	1½d	2½d	2	
A1960.01	A.E.B.	1930-1945	Ayrshire Electricity Board, Kilmarnock, Ayrshire.			1½d		2	
A2150.01	A&E/TCL	1920-1952	Africa & Eastern Trade Corporation Ltd. Later the United Africa Co Ltd, Africa House, Mersey St, Liverpool, Lancs.	½d	1d	1½d			
A2280.01	A.F./C°.	1925-1946	Alfred Field & Co Ltd, Merchants, Birmingham.			1½d	2½d		
A2295.01M	AF/&C°.	1915-1939	Adolph Frankau & Co, Importers & Manufacturers of Pipes & Tobacconist Sundries, 15/16 Featherstone St, London EC1.		1d		2½d		



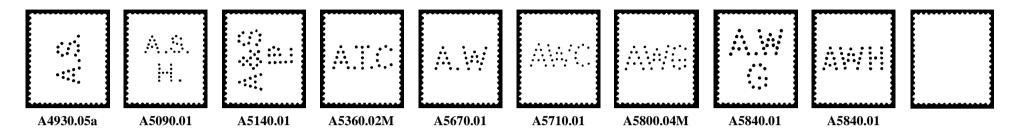
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	inatior	ıs	Perfin Upright	Perfin Sideways
15 Cat No.	ruchtined eser (5) are only suspected).		identified Oser (& are only suspected).	¹/2d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
A2370.02	AF/&S	1905-1941	Alexander Fraser & Son Ltd, South Africa & Foreign Merchants, 58 Broad St Avenue, London EC2. Also Clerkenwell St, London EC1.			1½d	2½d		
A2500.01a	A/&/G	1928-1939	Abstainers & General Ins Co Ltd, 142 Edmund St, Birmingham, Warks.			1½d			
A2530.01M	AG/&C°.	1895-1948	A Garstin & Co, Leather Goods, 1/4 & 7/11 Queen's Sq, London EC.	½d		1½d			
A2720.02M	A.H	1900-1957	Alfred Herbert Ltd, Machine Tool Manufacturers, Edgwick, Coventry, Warks.	½d	1d	1½d			
A2720.03a	A.H	1915-1940	User unknown - No postmark evidence.			1½d			
A2800.01	A/HC	1930-1939	User unknown - No postmark evidence.	½d					
A2870.01M	A&H/L ^{td}	1905-1940	Allen & Hanbury's Ltd, Pharmaceutical & Mfg Chemists, Plough Ct, 37 Lombard St, London EC. Also London E2, and London W1.				2½d		
A2900.01	A.H/&/S	1895-1957	Abel Heywood & Sons Ltd, Wholesale Booksellers, Newsagents, Stationers, and Printers, Manchester, Lancs.		1d	1½d		1C	
A3210.02M	AJ/&C°	1905-1970	Adolph Jacobs & Co Ltd, Bradford, Yorks. Later Adolph Jacobs (Successors) Ltd, Bradford, Yorks.	½d			2½d		
A3300.01	A.J.M	1930-1945	User unknown - No postmark evidence.	½d		1½d			



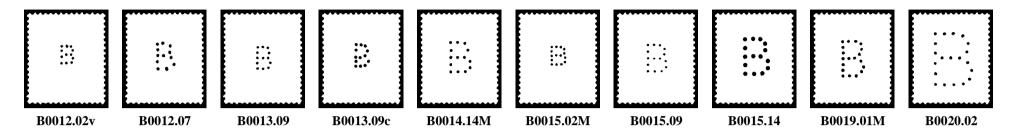
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enomi	inatior	ns	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose	cucionical eser (and only suspected).		1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
A3510.03	AL	1920-1940	Anchor Line Ltd, Shipowners, 48 Fenchurch St, London EC3. Also 52 & 54 Leadenhall St, London EC, and 9 Haymarket, London SW.	½d	1d	1½d	2½d	1C	
A3510.05v	AL	1928-1939	User unknown - London postmarks.				2½d		
A3510.07	AL	1930-1936	User unknown - London EC postmarks.	½d	1d	1½d	2½d	1C	
A3530.01M	AL	1928-1965	Alfa-Laval Co Ltd, Milking Machines, and Centrifugal Engineers, etc., Great West Rd, Brentford, Middx.	½d	1d	1½d	2½d	2	
A3810.01	AM	1919-1945	User unknown - London SW1 postmarks.			1½d			1T
A3820.01	A.M	1900-1939	A Murcott & Co Ltd, General Merchants, 1 Helena St, Parade, Birmingham, Warks.		1d		2½d		
A3980.01	A&M/L ^d .	1920-1945	User unknown - Glasgow, and 'TPO' postmarks.	½d					
A4050.01M	AM/S	1905-1940	Appleton Machin & Smiles Ltd, Tea & Coffee Merchants, Appleton House, College Hill, London EC.	½d		1½d		2	
A4160.03	AN	1930-1946	Army & Navy Co-operative Society Ltd, 105 Victoria St, London SW1. Became the Army & Navy Stores Ltd in 1934.	½d	1d	1½d		1C	
A4250.01	AN/L ^{td}	1925-1957	User unknown - Manchester postmarks.	½d	1d	1½d	2½d		



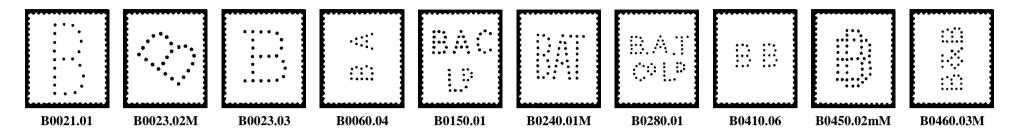
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	inatior	ıs	Perfin Upright	Perfin Sideways
15 Cat No.	o. Letters Die in Ose Identified Oser (g) are omly suspected).		identified oser (& are only suspected).	1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
A4330.01a	AOA	1920-1939	A O Aldwinckle & Co Ltd, Silk Mercers & Importers, 1 Little Love Lane, London EC.			1½d			
A4370.04M	AO/&C°	1920-1939	A Oppenheimer & Co, Importers & Exporters of Fancy Goods, 38 Finsbury Sq, London EC2.	½d					
A4460.01	AP	1930-1939	User unknown - 'FS', 'Air Mail', and London postmarks.	½d				1C	
A4510.01	A&P	1935-1939	User unknown - No postmark evidence.	½d		1½d	2½d	1C	
A4560.01	AP/Co	1903-1941	Multiple users: 1. The Asiatic Petroleum Co Ltd, London EC3. 2. The Shell Company of Australia Ltd, Leadenhall St, London EC3.		1d	1½d	2½d	1C	
A4640.01M	AP/&/SL ^d	1890-1957	Alex Pirie & Sons Ltd, Paper Maker, Envelope & Card Manufacturers, Stoneywood Works, Bucksburn, Aberdeenshire. Also London EC.		1d	1½d	2½d		
A4805.01M	ARROL	1925-1940	Ø Sir William Arrol & Co Ltd, Engineers & Bridge Builders, Glasgow & London.	½d		1½d		2 (as illustrated)	
A4910.03M	AS	1928-1965	Armstrong, Stevens & Son Ltd, Drop Forgers & Machinists, Whittall St, and Sand St, Birmingham, Warks.	½d		1½d		2	
A4920.01	A.S	1905-1945	Adolph Scott Ltd, Wholesale Jewellers, 23-26 Great Hampton St, Birmingham, Warks.	½d			2½d		
A4930.02	A.S.	c1935	User unknown - No postmark evidence.	½d		1½d			



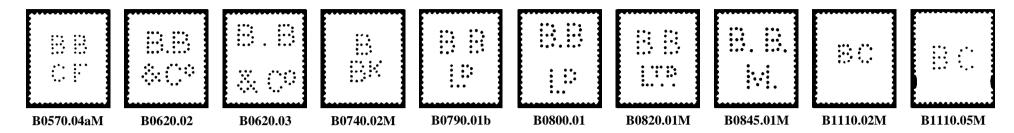
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	ination	ns	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose	ruchtined oser (& are only suspected).	1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
A4930.05a	A.S.	1915-1965	Armstrong, Stevens & Son Ltd, Stampers, Willenhall Rd, Willenhall, Staffs.	½d		1½d			1C
A5090.01	A.S./H.	1920-1965	Amos & Smith Ltd, Engineers, Hull, Yorks.			1½d			
A5140.01	A&S/L ^d	1920-1939	User unknown - Newcastle-on-Tyne postmarks.	½d		1½d			1T, 1C
A5360.02M	A.T.C	1935-1945	Ardath Tobacco Co, Cigarette Mfrs, Worship St, London EC2. Also 210 Piccadilly, London W1. {Est 1896}.			1½d	2½d		
A5670.01	A.W	1912-1935	Allan, Whyte & Co, Clyde Patent Rope Works, Rutherglen, Glasgow.		1d			2	
A5710.01	AWC	1935-1967	User unknowngham postmarks.			1½d		1C	1T
A5800.04M	AWG	1920-1948	A W Gamage Ltd, Military, Athletic & General Outfitters, 118-122, 124-128 Holborn, London EC1. Also Cheapside, London EC2.		1d	1½d	2½d	2	
A5810.01M	A.W/G	1920-1940	A W Gamage Ltd, Military, Athletic & General Outfitters, 118-122, 124-128 Holborn, London EC1. Also Cheapside, London EC2.		1d	1½d		2	
A5840.01	AWH	1912-1945	Ø A W Hainsworth & Sons, Stanningley, Near Leeds, Yorks.	½d	1d	1½d		1C	



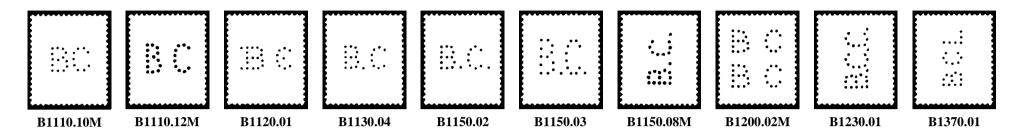
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	inatio	ıs	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose	identified Oser (& are only suspected).	1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
B0012.02v	В	1928-1935	Bunge & Co Ltd, Merchants, Bunge House, 67 St Mary Axe, and 1 New Corn Exchange, London EC3.	½d		1½d			
B0012.07	В	1930-1939	Bell & Nicholson Ltd, Wholesale Drapers, Milliners & Warehousemen, 21-27 Cannon St, Birmingham, Warks.		1d	1½d			1T
B0013.09	В	1888-1939	Multiple users: 1. Bunge & Co Ltd, 67 St Mary Axe, London EC3. 2. Birt, Potter & Hughes Ltd, 138 Leadenhall St, London EC3.			1½d		1C	
В0013.09с	В	1928-1957	User unknown - Kidderminster, Worcs postmarks.		1d	1½d			
B0014.14M	В	1905-1952	Baldwins & Co Ltd, Ironfounders, 12 Foundry St, Stourport-on-Severn, Worcs. Later Baldwins Ltd.	½d		1½d		2	
B0015.02M	В	1885-1939	Ø Blackie & Sons Ltd, Publishers, 17 Stanhope St, Glasgow. Also London EC, and Manchester.	½d		1½d		1R	
B0015.09	В	1922-1939	Ø J W Benson Ltd, Watch & Clockmaker, Jeweller, etc., 62 & 64 Ludgate Hill, London EC4.	½d		1½d		1R	
B0015.14	В	1903-1958	Blackie & Sons Ltd, Publishers, 17 Stanhope St, Glasgow C4.	½d	1d	1½d			
B0019.01M	В	1900-1954	J E Brassey & Son Ltd, Iron Merchants, Ironmongers, Dairy Engineers & Cycle Agents, 9 Foregate St, Chester, Cheshire.		1d	1½d			
B0020.02	В	1900-1945	Bullers Ltd, Telegraph Insulator Mfrs, Laurence Pountney Hill, London EC4. Also The Hall, Oatlands Drive, Weybridge, Surrey.	½d		1½d		1C	



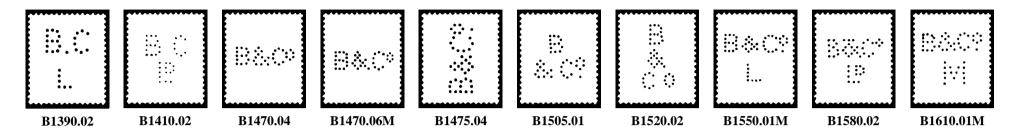
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	inatio	ıs	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Osc	ruchancu Osci (19 are omy suspected).	½d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
B0021.01	В	1928-1965	User unknown - Birkenhead, and Newcastle-on-Tyne postmarks	½d					
B0023.02M	B (Diag)	1903-1954	Bamford's, Agricultural Implement Mfrs, Uttoxeter, Staffs.	½d		1½d		2 (as illustrated)	
B0023.03	В	1895-1939	Bainbridge & Co Ltd , Drapers & Wholesale Warehousemen, 29-39 Market St, and Bigg Market, Newcastle-upon-Tyne, Northumberland.	½d					
B0060.04	BA	1910-1946	Wm Brown, Atkinson & Co Ltd, Hull, Yorks.	½d		1½d	2½d		
B0150.01	BAC/L ^d .	1910-1939	Brookfield, Aitchison & Co, Merchants & Warehousemen, 22 York St, Manchester, Lancs.		1d				
B0240.01M	BAT	1920-1962	Multiple users: 1. British American Tobacco Co Ltd, London SW1. 2. Tobacco Securities Trust Co Ltd, Egham. Later London SW1.	½d		1½d		2	
B0280.01	B.A.T/C°Ld	1925-1945	British American Tobacco Co Ltd, Tobacco Mfrs, 51/71 Commercial Rd, Liverpool, Lancs.	½d		1½d			
B0410.06	ВВ	1900-1939	Bennett Bros Ltd, Wholesale Stationers & Printers, Bristol, Gloucs.	½d	1d	1½d			1T
B0450.02mM	BB (Mono)	1920-1936	Baddeley Bros, Stationers, 19/21 Moor Lane, London EC.	½d		1½d	2½d		
B0460.03M	В&В	1905-1939	User unknown - London SE, and Southall postmarks.	½d		1½d			



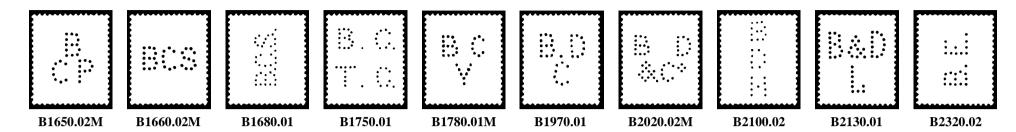
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enomi	inatior	ns	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose	identified Oser (& are only suspected).	1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
B0570.04aM	BB/CF	1914-1939	Ø Burgoyne, Burbidges & Co, Manufacturing Chemists, 16 Coleman St, London EC.	½d		1½d	2½d	2	
B0620.02	B.B/&C°	1928-1945	Brandram Brothers & Co Ltd , Merchants, & White Lead Mfrs, etc., 16 Philpot Lane, London EC3. Also Neptune St, Rotherhithe, London SE16.	½d			2½d		
B0620.03	B.B/&C°	1930-1940	Baker, Baker & Co Ltd, Warehousemen, Bristol, Gloucs.	½d		1½d			
B0740.02M	B/B^k	1925-1941	Barclays Bank Ltd, Bankers, H/O 54 Lombard St, London EC3.	½d	1d	1½d	2½d	1C	
B0790.01b	BB/L ^d	1910-1950	Ø Brown Bros Ltd, Mfrs & Merchants, H/O Great Eastern St, London EC.		1d			1C	
B0800.01	B.B/L ^d	1915-1969	Brown Brothers (Aircraft) Ltd, Motor, Aircraft, Cycle & Tool Mfrs, Great Eastern St, London EC.	½d		1½d	2½d		
B0820.01M	BB/L ^{td}	1912-1957	B Burnet & Co Ltd, Mfrs & Importers of Silk, Wool & Cotton Fabrics, Counting House, 22 Garrick St, Covent Garden, London WC2.	½d		1½d		2	
B0845.01M	B.B./M.	1928-1945	Baerlein Bros, Merchants, 12 Blackfriar St, Manchester, Lancs.	½d	1d	1½d	2½d	2	
B1110.02M	ВС	1895-1965	Batley Corporation, Batley, Yorks.	½d		1½d		1R	
B1110.05M	ВС	1899-1995	Burnley Corporation, Municipal Offices, Burnley, Lancs.	½d	1d	1½d			



PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	inatior	ıs	Perfin Upright	Perfin Sideways
rs Cat No.	Letters	Die in Ose	identified Oser (& are only suspected).	1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
B1110.10M	ВС	1932-1939	Corporation of Bristol, Electricity Dept, Colston Ave, Bristol, Gloucs.	½d					
B1110.12M	ВС	1905-1974	Birkenhead Corporation , including Birkenhead Corporation Transport, Laird St, Birkenhead, Cheshire. Also 'Parks & Cemeteries' Dept.	½d		1½d		2	
B1120.01	B stop in C	1930-1939	Ø Beckenham Corporation, Beckenham, Kent.	½d		1½d		1C	
B1130.04	B.C	1920-1961	Barrow-in-Furness Corporation, Barrow-in-Furness, Lancs.			1½d			
B1150.02	B.C.	1911-1952	Borough of Beverley, Beverley, Yorks.	½d	1d	1½d	2½d	1C	
B1150.03	B.C.	1915-1936	County Borough of Blackpool, Borough Treasurer's Office, and Education Office, Blackpool, Lancs.			1½d			
B1150.08M	B.C.	1910-1945	Borough of Brighouse, Gas Works, Mill Lane, Brighouse, Yorks.			1½d			
B1200.02M	BC/BC	1930-1960	Bury CBC, Town Hall, Bury, Lancs.	½d					
B1230.01	B.C.C.	1928-1954	Bath City Corporation, Treasurer's Office, Guildhall, Bath, Somerset.	½d	1d	1½d		1C	
B1370.01	BCL	1926-1941	British Congoleum Ltd, Floor Covering Mfrs, 131 Aldersgate St, London EC1.	½d		1½d		1L	



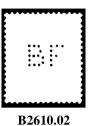
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	inatior	ıs	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose	identified Oser (& are only suspected).	1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
B1390.02	B.C/L	1902-1954	Burgis & Colbourne Ltd, Bedford Steps, Leamington Spa, Warks.	½d					
B1410.02	BC/L ^d	1900-1936	Borax Consolidated Ltd, Miners & Refiners of Borax and Boric Acid, 16 Eastcheap, London EC.	½d		1½d		1C	
B1470.04	B&C°	1888-1939	Burgess & Co, Sailing Freights, 'Cambrian Line' Steamers, Swansea, Glam.	½d	1d	1½d		1C	
B1470.06M	B&C°	1878-1939	Busk & Co, Solicitors, 45 Lincoln's Inn Fields, London WC.		1d	1½d	2½d	2	
B1475.04	B&C°.	1900-1939	Multiple users: 1. Butterworth & Co (Publishers) Ltd, London WC2. 2. The New Conveyancing Bureau, 4 & 5 Bell Yard, London WC2.	½d		1½d			1T, 1C
B1505.01	B/&C°.	1905-1940	Benetfink & Co Ltd, Hosiers & Outfitters, Jewellers & Silversmiths, etc., 107, 108 & 110 Cheapside, London EC.			1½d			
B1520.02	B/&/C°	1920-1939	H H & S Budgett & Co Ltd, Wholesale Grocers & Provision Merchants, Nelson St, Bristol, Gloucs.	½d		1½d		1L, 1C	
B1550.01M	B&C°./L	1912-1941	Baxendale & Co Ltd, Brass & Ironfounders, Glass, Oil & Paint Merchants, and Electrical Engineers, Paradise St, Liverpool, Lancs.	½d	1d	1½d		1R, 2	
B1580.02	B&C°/Ld	1908-1939	Bucholtz & Co Ltd, Lace Merchants, 37/38 St Paul's Churchyard, and Old Change, London EC4.	½d	1d			1C	
B1610.01M	B&C°./M	1895-1940	Baxendale & Co Ltd, Electrical Suppliers, Miller St, Manchester, Lancs. Also Edinburgh, Liverpool, and Dublin.	½d	1d				



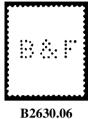
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	inatior	ıs	Upright	Sideways
15 Cat No.	Letters	Die in Ose	identified Oser (& are only suspected).	1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
B1650.02M	B/CP	1930-1952	Bradleys Ltd, Ladies' Tailors, Court Dressmakers, Milliners, Chepstow Place, London W2.			1½d			
B1660.02M	BCS	1930-1975	Blyth Co-op Society, Croft Rd, Blyth, Northumberland.			1½d			
B1680.01	B.C.S.	1930-1952	City of Bradford Co-operative Society, N°. 57 Store, Five Lane Ends, Bradford, Yorks.	½d					
B1750.01	B.C./T.C.	1920-1940	British Commercial Transport Co Ltd, Shipping, Forwarding & Insurance Agents, 20 Ropemaker St, London EC2.	½d	1d	1½d	2½d	1L	1T
B1780.01	BC/Y	1901-1945	Bradford Corporation , Town Hall, 2 Ivegate, Bradford, Yorks. Also used by Bradford Public Libraries.	½d	1d	1½d			1T
B1970.01	B.D/C	1933-1940	British Dyestuffs Corporation (Huddersfield) Ltd, Huddersfield, Yorks. Part of I.C.I. (Dyestuffs) Ltd.	½d		1½d		1C	
B2020.02M	BD/&C°	1890-1941	Brooker, Dore & Co Ltd, Metal Brokers & Merchants, 5 Fenchurch St, London EC3.	½d		1½d	2½d	2C	
B2100.02	B/D/H	1912-1939	The British Drug Houses Ltd, Wholesale Druggists & Mfg Chemists, 20-30 Graham St, London N1.		1d	1½d	2½d	1C	
B2130.01	B&D/L	1905-1939	Barker & Dobson Ltd, Makers of 'Barker Dobson Regal Fruit Drops', Chocolates, etc., Franklin Place, Whitefield Rd, Liverpool, Lancs.	½d		1½d			
B2320.02	B.E.	1912-1945	British Electric Traction Co Ltd, 88 Kingsway, London WC. {Registered 1896}.			1½d			

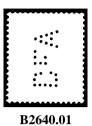




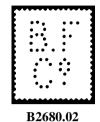




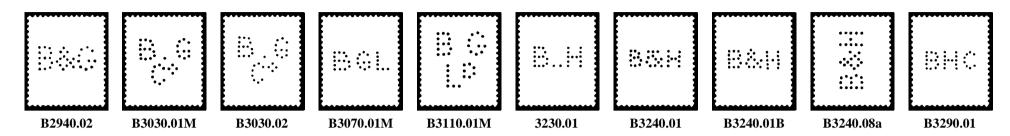




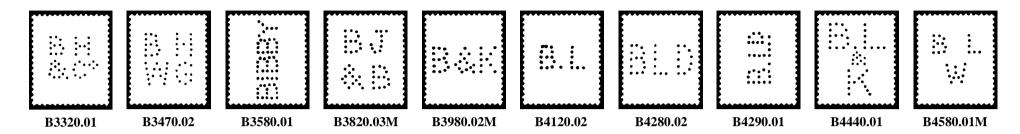




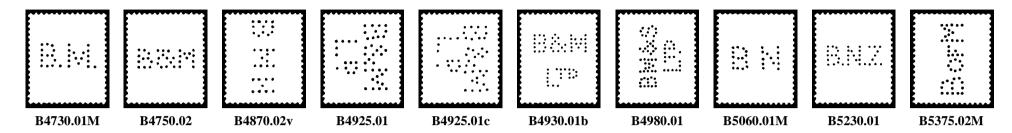
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	L	Penom	inatior	ıs	Perfin Upright	Perfin Sideways
rs Cat No.	Letters	Die in Ose	identified Oser (& are only suspected).	1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
B2330.01	B/E	1930-1954	User unknown - Goole (Yorks), and London W1 postmarks.		1d				
B2460.01	BEM	1930-1941	Banque d'etat Maroc, H/O Tangier, Morocco. Note - Both stamps overprinted TANGIER (No surcharge).		1d	1½d			1T
B2400.01	BEM	1930-1941	Banque d'etat Maroc, H/O Tangier, Morocco. Note - Both stamps overprinted MOROCCO AGENCIES (No surcharge).			1½d	2½d		1T
B2500.01M	BE/RP	1912-1940	Ø Banco Español del Rio de la Plata, London Branch, 7 Fenchurch St, London EC.		1d	1½d	2½d		
B2610.02	BF	1935-1939	User unknown - No postmark Evidence.			1½d		1C	
B2630.01a	B&F	1930-1945	Ø Booth & Fox, Down Quilt Mfrs, 86 Hatton Garden, London EC1.	½d		1½d			
B2630.06	B&F	1883-1952	User unknown - Shepherd's Bush, London N1 postmarks.		1d	1½d			
B2640.01	BFA	1920-1957	User unknown - Preston postmarks.				2½d		1T
B2650.01	B.F.B	1912-1957	User unknown - London postmarks.				2½d	1R	1T
B2680.02	B.F/C°.	1920-1935	User unknown - No postmark evidence.			1½d			



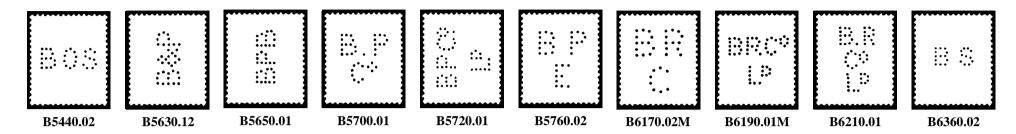
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	inatio	ıs	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose	identified eser (& are only suspected).	1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
B2940.02	B&G	1888-1945	Brown & Glegg Ltd, Iron Merchants, 33 Candlemaker Row, Edinburgh. Also Leith.	½d		1½d		1C	
B3030.01M	B.G/C°	1930-1963	Budenberg Gauge Co Ltd, Broadheath, Altrincham, Cheshire.			1½d			
B3030.02	B.G/C°	1905-1945	Budenberg Gauge Co Ltd, Whitworth St, Manchester. From 1914 - Broadheath, Altrincham, Cheshire.				2½d		
B3070.01M	BGL	1895-1939	B G Lennon & Co Ltd, (later Lennon Ltd), Wholesale Druggists, 12/14 Lafone St, Tower Bridge, London SE1.	½d					
B3110.01M	BG/L ^d	1926-1962	Birmingham Gazette Ltd, Newspaper House, Corporation St, Birmingham, Warks. Branch office in Smethwick.	½d	1d	1½d		2	
B3230.01	ВН	1905-1936	Betts, Hartley & Co, Wholesale Tea Dealers, 9 Great Tower St, London EC.	½d	1d	1½d		1C	
B3240.01	В&Н	1925-1935	Buck & Hickman, Engineers' Supplies, 2, 4 & 6 Whitechapel Rd, London E1. Branches nationwide.	½d		1½d	2½d	1L	
B3240.01B	В&Н	1920-1939	Boosey & Hawkes Ltd, Musical Instrument Makers, 295 Regent St, London W1.		1d				
B3240.08a	В&Н	1908-1971	User unknown - London W postmarks.		1d		2½d		
B3290.01	ВНС	1928-1958	Belfast Harbour Commissioners, Harbour Office and Engineers Department, Belfast, Co Antrim.			1½d			



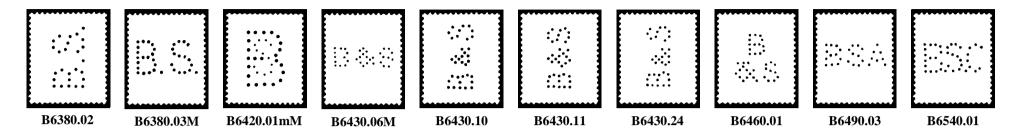
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	ination	ıs	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose	ruchtined oser (& are only suspected).	½d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
B3320.01	BH/&C°	1928-1939	User unknown - London postmarks.	½d		1½d	2½d		
B3470.02	BH/WG	1931-1939	Brighton, Hove & Worthing Gas Co, Brighton, Sussex. {Called Brighton & Hove General Gas Co until 1931}.			1½d			
B3580.01	BIBBY	1895-1939	Bibby Bros & Co, Shipowners (Bibby Line), Chapel St, Liverpool, Lancs.			1½d			
B3820.03M	BJ/&B	1897-1957	Bayliss, Jones & Bayliss Ltd, Mfrs of Iron Nuts, Bolts, Fencing Wire, etc., Wolverhampton, Staffs.			1½d			
B3980.02M	B&K	1928-1937	Bettmann & Kupfer, Hollow-ware Mfrs, 1 & 2 Beech St, London EC1.			1½d	2½d		
B4120.02	B.L	1915-1939	Ø Best & Lloyd Ltd, Gas & Electric Light Fittings Mfrs, Wattville Rd, Handsworth, Birmingham.	½d					
B4280.02	BLD	1928-1945	User unknown - No postmark evidence.			1½d			
B4290.01	B.L ^d .	1930-1940	Bladons (Drapers & Furnishers) Ltd, 37-42 & 45 Prospect St, 8, 10, 12 North St, and 1 & 2 Spencer St, Hull, Yorks.	½d		1½d			
B4440.01	B.L./&/K	1910-1935	User unknown - Liverpool Exchange postmarks.			1½d			
B4580.01M	BL/W	1934-1952	Burgess Ledward Co Ltd, Cotton Spinners & Mfrs, H/O and Works: Wardley Mills, Manchester, Lancs.	½d	1d	1½d			



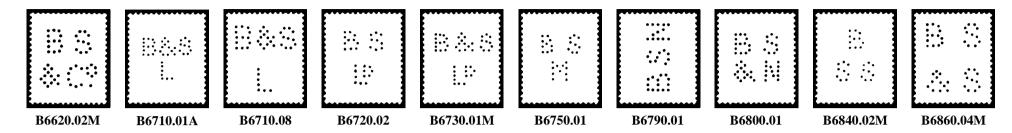
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	inatior	ıs	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose	ruchtined oser (& are only suspected).	½d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
B4730.01M	B.M.	1895-1968	Bank of Montreal, 47 Threadneedle St, London EC2. Branch Office 9 Waterloo Place, London SW1.				2½d		
B4750.02	B&M	1930-1939	Multiple users: 1. Beach & Marsland, Warehousemen, London EC2. 2. Buckmaster & Moore, Stock & Share Brokers, London EC3	½d	1d	1½d		1C	
B4870.02v	ВМН	1930-1940	Ø Brentwood Mental Hospital, Brentwood, Essex.	½d	1d	1½d		1C	
B4925.01	B&M/L ^d .	1930-1940	Ø Bryant & May Ltd, Match Makers, H/O Fairfield Works, Bow, London E3.			1½d			
B4925.01c	B&M/L ^d .	1930-1936	Bryant & May Ltd, Match Makers, H/O Fairfield Works, Bow, London E3.	½d	1d	1½d		1C	
B4930.01b	B&M/L ^{td}	1890-1939	Multiple users: 1. Bryant & May Ltd, Match Makers, Bow, London E3. 2. Bellis & Morcom Ltd, Engineers, Ledsam St Works, Birmingham.		1d				
B4980.01	BM&S/L ^{td} .	1910-1954	Ø B Morris & Sons Ltd, Importers & Mfrs of Tobacco, Cigars & Cigarettes, Half Moon Passage, Whitechapel, London E.	½d					1B
B5060.01M	BN	1887-1975	Bridgewater Navigation Co Ltd, acquired in 1887 by the Manchester Ship Canal Co, Bridgwater Dept, Chester Rd, Manchester.	½d		1½d			
B5230.01	B.N.Z	1892-1939	Bank of New Zealand, 1 Queen Victoria St, London EC.			1½d	2½d	1C	
B5375.02M	BofM	1888-1970	Bank of Montreal , London Offices: 22 Abchurch Lane, London EC, 47 Threadneedle St, London EC3, and 9 Waterloo Place, London SW1.		1d				



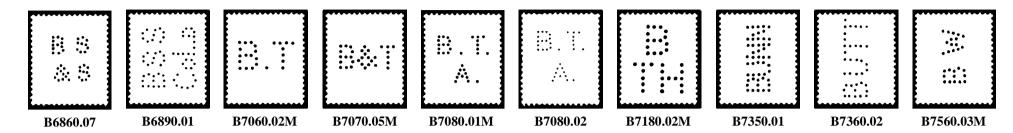
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	inatior	ıs	Perfin Upright	Perfin Sideways
rs Cat No.	Letters	Die in Ose	identified oser (v are only suspected).	1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
B5440.02	BOS	1915-1935	Barry, Ostlere & Shepherd Ltd, Linoleum Mfrs, Forth Works, Kirkcaldy, Fife.			1½d		1C	
B5630.12	В&Р	1883-1940	Boulton & Paul Ltd , Woodworkers & Engineers, Riverside Works, Salhouse St, and Rose Lane Works, Norwich, Norfolk.			1½d			
B5650.01	BPB	1898-1965	Burbidge Pritchard & Bartleat, Wholesale Tea Dealers, 16 Philpot Lane, London EC3.		1d	1½d	2½d		1T
B5700.01	B.P/C°	1900-1939	Burns, Philp & Co Ltd, Australian Merchants, 35 Crutched Friars, and 68-70 Fenchurch St, London EC.		1d				
B5720.01	BPC°./L ^d	1920-1935	User unknown - Derby postmarks.			1½d			
B5760.02	BP/E	1930-1936	Bournemouth & Poole Electricity Supply Co Ltd, Yelverton Rd, Bournemouth.	½d		1½d		1R	
B6170.02M	BR/C	1920-1969	User unknown - Manchester postmarks.	½d		1½d			
B6190.01M	BRCº/Ld	1925-1965	Belfast Ropework Co Ltd, Rope Makers, Belfast, Co Antrim.	½d	1d	1½d			
B6210.01	B.R/C°/Ld	1930-1939	Belfast Ropework Co Ltd, Rope Makers, Belfast, Co Antrim.	½d		1½d		1R	
B6360.02	BS	1925-1939	British & Foreign Bible Society, 146 Queen Victoria St, London EC4.	½d	1d	1½d	2½d	1R, 1C	



PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	inatior	ıs	Upright	Sideways
	Letters			1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
B6380.02	B.S.	1895-1939	A Brown & Sons Ltd, 6 & 8 King Edward St, Hull. Also London.		1d	1½d	2½d	1C	
B6380.03M	B.S.	1910-1945	User unknown - Glasgow (South Eastern) postmarks.	½d	1d	1½d			
B6420.01mM	BS (Mono)	1887-1960	Birdsall & Son, Book Binders, Mfg Stationers, Lithographers, etc., Wood St, and Union St, Northampton, Northants.	½d				2	
B6430.06M	B&S	1895-1954	Barr & Sons, Seedsmen, 11-13 King St, Covent Garden, London WC.	½d	1d	1½d			
B6430.10	B&S	1915-1935	Ø Bradford & Sons Ltd, Builders' Merchants, Yeovil, Somerset.			1½d			
B6430.11	B&S	1930-1975	Bradford & Sons Ltd, Corn & Seed Merchants, etc, and Builders' Merchants, Yeovil, Somerset.	½d	1d	1½d		1C	
B6430.24	B&S	1903-1935	User unknown - Lincoln postmarks.			1½d			
B6460.01	B/&S	1920-1941	Blackie & Sons Ltd, Publishers, 50 Old Bailey, London EC.	½d				1C	
B6490.03	BSA	1904-1939	The British South Africa Co, Rhodesia House, 2 London Wall Buildings, London EC2.			1½d	2½d		
B6540.01	B.S.C	1930-1939	User unknown - Dundee, Angus postmarks.	½d		1½d		1R	



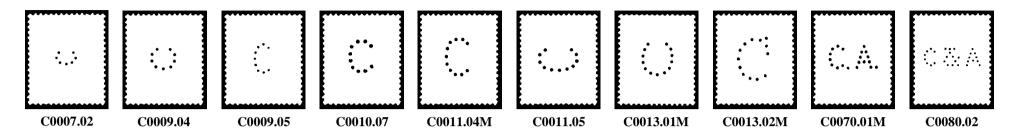
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	inatior	ns	Upright	Sideways
13 Cat No.	Letters			¹/2 d	1d	1½d	2½d	Perfin Upright	Perfin Sideways
B6620.02M	BS/&C°.	1920-1939	Blundell, Spence & Co Ltd, Colour, Paint, Oil & Varnish Mfrs, Hull, Yorks.				2½d		
B6710.01A	B&S/L	1883-1935	Multiple users: 1. Buckley & Sons, Wholesale Clothiers, Leeds, Yorks. 2. Bartle & Streuss Ltd, Holborn Viaduct, London. 3se & So(ns)	½d		1½d			1T
B6710.08	B&S/L	1900-1946	Brigg & Son (Batley) Ltd, Docking Mills, Batley, Yorks.	½d		1½d			
B6720.02	BS/L ^d	1930-1941	Multiple users: 1. Bruce Starke & Co Ltd, London EC3. 2. British Sales Ltd, London EC4. 3.Bonds (Somerton) Ltd, Somerton.	½d			2½d		
B6730.01M	B&S/L ^d	1900-1958	Bemrose & Sons Ltd, Printers & Publishers, Midland Place, Derby, Derbyshire.	½d		1½d			1T
B6750.01	BS/M	1920-1938	Metropolitan Borough of St Marylebone, Town Hall, Marylebone Lane, London W1. Including the Electricity Dept.			1½d		1C	
B6790.01	BSN	1888-1948	Bristol Steam Navigation Co Ltd, 50 Prince St, Bristol.	½d		1½d	2½d		
B6800.01	BS/&N	1902-1939	Beecroft Sons & Nicholson, Drapers and Outfitters' Valuers & Accountants, 12 Wood St, London W1.			1½d			
B6840.02M	B/SS	1928-1940	Multiple users: 1. British Sailor's Society, Commercial Rd, London E14. 2. Booth Steamship Co Ltd, Liverpool. 3. Burton Son & Sanders Ltd.	½d		1½d		1L	
B6860.04M	BS/&S	1930-1945	Burton, Son & Sanders Ltd, Sugar Mills, Salford 5, Lancs.	½d		1½d		2	



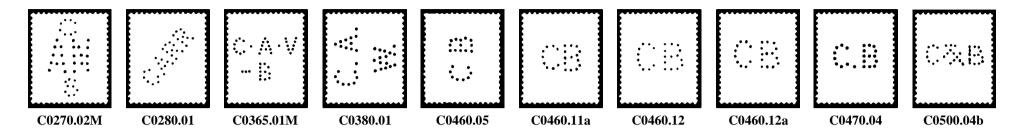
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enomi	inatio	ıs	Upright	Sideways
15 Cat No.	Letters	Die in Ose		1/2 d	1d	1½d	2½d	Perfin Upright	Perfin Sideways
B6860.07	BS/&S	c1935	Ø Burton, Son & Sanders Ltd, Norwich, Norfolk.	½d				1C	
B6890.01	BSS/C°Ld	1880-1937	Ø Belfast Steamship Co Ltd, 42-43 Donegal Quay, Belfast. Also 5 Chapel St, Liverpool.	½d		1½d			1T
B7060.02M	B.T	1903-1975	Brown & Tawse Ltd, & Brown & Tawes Tubes Ltd, 71 Meadowside, Dundee.	½d		1½d	2½d		2T
B7070.05M	B&T	1903-1958	Butler & Tanner , Printers & Bookbinders, Selwood Printing Works, Frome, Somerset. Also 19 Ludgate Hill, London EC.			1½d		2	
B7080.01M	B.T./A.	1905-1952	The British Traders' Association, for the Protection of Trade, 12 Cherry St, Birmingham 2.			1½d		2	
B7080.02	B.T./A.	1935-1945	User unknown - No postmark evidence.			1½d		1C	
B7180.02M	B/TH	1924-1960	British Thomson-Houston Co Ltd, Electrical Engineers & Mfrs, H/O Rugby, Warks. Also Willesden, Coventry, and Birmingham.			1½d		2	
B7350.01	BUNN	1902-1975	J & H Bunn (Ltd), Corn & Cake Merchants, Great Yarmouth, Norfolk.	½d					
B7360.02	BUTT	1930-1939	John Eede Butt & Sons, Timber & Slate Merchants, Saw Mill Proprietors, Littlehampton, Sussex. Also Brighton, Sussex.	½d				1C	
B7560.03M	BW	1930-1965	Wimbledon BC, Town Hall, Wimbledon, London SW19.	½d					



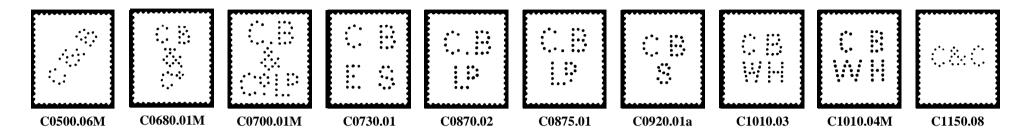
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	I	Denom	ination	ıs	Perfin Upright	Perfin Sideways
	Letters	Die in Ose		1/2 d	1d	1½d	21/2d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
B7600.01M	B.\W.	1912-1940	Babcock & Wilcox Ltd, Boiler Makers, Oriel House, Farringdon St, London EC4. Also Glasgow.	½d		1½d	2½d	2, 1R	
B7700.01Aa	BW/&C°	1905-1954	Burroughs, Wellcome & Co, Pharmaceutical Mfrs, Snow Hill Buildings, London EC. Also Dartford.		1d				
B7816.01	BWS/S	1930-1935	User unknown - Sheffield postmarks.	½d				1C	



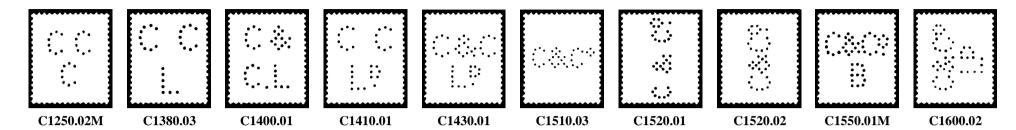
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	inatior	ıs	Perfin Upright	Perfin Sideways
				1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
C0007.02	С	1930-1935	R Coller & Sons, Coal Merchants, St Stephens Gate, Norwich.	½d					1C
C0009.04	C 9-pins	1920-1939	User unknown - London postmarks.	½d		1½d			1T
C0009.05	C 9-pins	1915-1939	Wm Cooper & Nephews Ltd, Sheep Dip Manufacturers, Berkhamstead, Herts.			1½d	2½d		
C0010.07	C 10-pins	1903-1965	Clibrans Ltd, Nurserymen and Seedsmen, Bank Hall, Hale, Altrincham, Cheshire.	½d		1½d			
C0011.04M	C 11-pins	1890-1975	Newcastle Chronicle Ltd, Branch Office: 17 Second Ave, Newcastle-upon-Tyne.	½d	1d	1½d			
C0011.05	C 11-pins	1908-1939	Messrs Cluton, Surveyors, 5 Great College St, London SW.			1½d			1C
C0013.01M	C 13-pins	1910-1969	Carr & Co Ltd, Biscuit Mfrs, Church St, Carlisle, Cumberland.	½d		1½d			2
C0013.02M	C 13-pins	1912-1985	William Crawford & Sons Ltd, Biscuit Mfrs, Fairfield Biscuit Works, Liverpool, Lancs. {Part of United Biscuits Ltd}.	½d		1½d	2½d		
C0070.01M	C.A.	1924-1952	Church Army Press, Ecclesiastical Book Printers, Bookbinders, Stationers, etc., Cowley, Oxford, Oxfordshire.	½d		1½d	2½d		
C0080.02	C&A	1905-1939	Carter & Aynsley Ltd, Hardware Merchants, and Brass Founders, 124-126 Middlesex St, London E1. Also London EC.	½d					



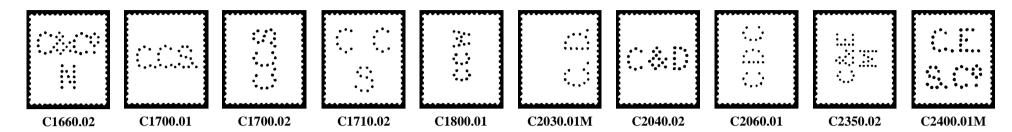
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	inatior	ns	Perfin Upright	Perfin Sideways
rs Cat No.				1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
C0270.02M	C/AN/S	1885-1969	Army & Navy Co-operative Society Ltd, 105 Victoria St, Westminster, London SW. Also Chatham, and Portsmouth.	½d	1d	1½d	2½d	2	
C0280.01	CARR	1915-1939	James W Carr & Co Ltd, Machinery Contractors, 35 Queen Victoria St, and 26 & 27 Budge Row, London EC4.	½d				1C (as illustrated)	
C0365.01M	C.A.V/B	1931-1939	Ø C A Vandervell - Bosch, Accumulator Manufacturers, Acton Vale, London W3. {From 1931}.	½d		1½d			
C0380.01	C.A./W.	1930-1945	County Architect, Shire Hall, Warwick, Warwickshire.			1½d			
C0460.05	СВ	1930-1939	User unknown - Liverpool postmarks.	½d					
C0460.11a	СВ	1930-1940	Birmingham City & CBC, Public Works Dept, Council House, Birmingham 1.	½d	1d	1½d		1C	
C0460.12	СВ	1935-1940	Multiple users: 1. C Birmingham City & CBC, 2. Ø Conway BC, Conway, Caernarvonshire.	½d		1½d		1C	
C0460.12a	СВ	1930-1938	Multiple users: 1. C Birmingham City & CBC - Tramways Dept. 2. Ø Conway BC, Conway, Caernarvonshire.	½d		1½d		1C	
C0470.04	C.B	1902-1935	Bristol City & CBC, Rates Office, Broad St, Bristol, Gloucestershire.	½d					
C0500.04b	C&B	1935-1941	Ø Crosse & Blackwell Ltd, Preserve Manufacturers, 20 Soho Square, London W1	½d		1½d	2½d	1L	



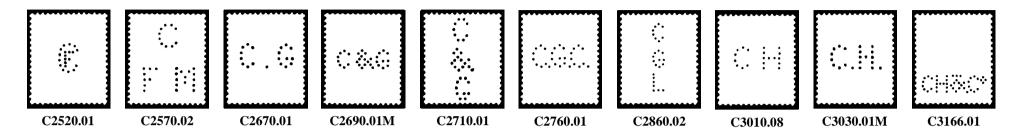
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	ination	ıs	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose	identified Oser (& are only suspected).	1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
C0500.06M	C&B	1928-1957	Crosse & Blackwell (Manufacturing Co) Ltd, Preserve Manufacturers, 20 Soho Square, London W1.	½d	1d	1½d		1L, 1R	
C0680.01M	CB/&/C°	1920-1950	Cope Bros & Co Ltd, Cigarette Mfrs, Lord Nelson St, Liverpool, Lancs. {Est 1842}.	½d				1R	
C0700.01M	C.B/&/C°.Ld	1905-1940	Chance Brothers & Co Ltd, Glass Manufacturers, Glass Works, Smethwick, Birmingham.	½d		1½d		1L, 1R	
C0730.01	CB/ES	1903-1935	City of Birmingham Corporation, Electric Supply Dept, 14 Dale End, Birmingham.	½d		1½d			1T
C0870.02	C.B/L ^d	1903-1945	Crossley Bros Ltd, Engineers, Otto Gas Engine Works, Openshaw, Manchester.	½d	1d	1½d	2½d	1C	
C0875.01	C.B/L ^d .	1895-1954	Crossley Bros Ltd, Engineers, Otto Gas Engine Works, Openshaw, Manchester.	½d	1d	1½d	2½d	1C	
C0920.01a	CB/S	1915-1936	County Borough of Stockport, Town Hall, Stockport, Cheshire	½d	1d				
C1010.03	CB/WH	1912-1939	Ø County Borough of West Hartlepool, Council Offices, West Hartlepool, Co Durham.	½d					
C1010.04M	CB/WH	1910-1965	County Borough of West Ham, Municipal Offices, 95 The Groves, Stratford, London E15.	½d	1d	1½d		2	
C1150.08	C&C	1920-1945	Cooper & Co, 2-16 Church St, Liverpool, Lancs.			1½d			



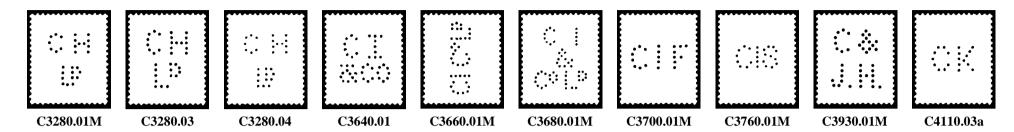
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).		enom	inatio	ns	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose	identified Oser (& are only suspected).	1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
C1250.02M	CC/C	1903-1980	Carron Company, Ironfounders, Carron, Near Falkirk, Stirlingshire. {Established 1759}.		1d		2½d	2	
C1380.03	CC/L	1920-1960	Crowe & Co Ltd, Wellington St, Leeds, Yorkshire.	½d		1½d			
C1400.01	C&/C.L	1905-1957	Colebrook & Co Ltd, Reading, Berkshire.	½d					
C1410.01	CC/L ^d .	1928-1945	Commer Cars Ltd, Vehicle Mfrs, Luton, Bedfordshire.	½d		1½d		1R	
C1430.01	C&C/L ^d .	1895-1948	Christy & Co Ltd, Hat Manufacturers, Stockport, Cheshire.	½d		1½d			
C1510.03	C&C°	1900-1945	Croggon & Co Ltd, Iron Church, House, and Roof Builders, 16 & 230 Upper Thames St, London EC4.	½d	1d	1½d		1L, 1C	
C1520.01	C&C°.	1895-1940	Cowie & Co Ltd, English & Foreign Newspaper Agents, 17 Gresham St, London EC2. Also 48 Old Bailey, London EC4.	½d	1d	1½d	2½d	1C	
C1520.02	C&C°.	1895-1936	User unknown - 149 Regent St, London W postmark.	½d					1C
C1550.01M	C&C°./B	1885-1939	Corrall & Co, Coal Merchants, Brighton, Sussex.	½d	1d				
C1600.02	C&C°/Ld	1935-1940	Partial Identity - Charring, Adv, - London WC postmarks.		1d	1½d			



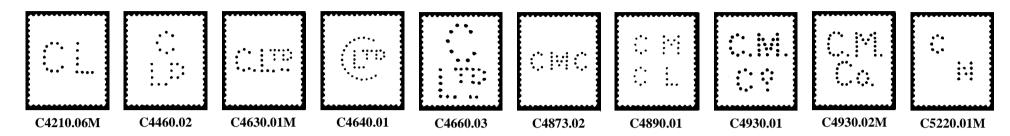
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enomi	inatior	ıs	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose	identified oser (v are only suspected).	1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
C1660.02	C&C°./N	1920-1945	Church & Co, Boot & Shoe Manufacturers, Duke St, Northampton, Northants.	½d					
C1700.01	C.C.S.	1935-1965	Clydebank Co-operative Society Ltd.	½d					
C1700.02	C.C.S.	1930-1965	Carlisle South-end Co-operative Society Ltd.			1½d			
C1710.02	CC/S	1935-1975	Durham County Council, Surveyor's Dept., Durham, Co Durham.			1½d			
C1800.01	CCW	1925-1940	C C Wakefield & Co Ltd, Lubricating Oil Mfrs, Wakefield House, 30 & 32 Cheapside, London EC2.	½d		1½d	2½d		1B
C2030.01M	C.D.	1928-1940	Philco Midland Distributors Ltd, 85 Station St, Birmingham 5. {Later became a Morris dealer}.			1½d			
C2040.02	C&D	1930-1936	User unknown - No postmark evidence.			1½d		1C	
C2060.01	CDC	1930-1939	Ø Clacton-on-Sea UDC, Town Hall Buildings, Clacton-on-Sea, Essex.	½d	1d	1½d		1C	
C2350.02	C&E/M	1930-1939	C & E Morton Ltd, Preserved Provisions Mfrs, 155-157 Minories, London EC3.				2½d		
C2400.01M	C.E./S.C°.	1925-1952	Chloride Electrical Storage Co Ltd, Exide Works, Clifton Junction, near Manchester, Lancs.	½d	1d	1½d	2½d	2	



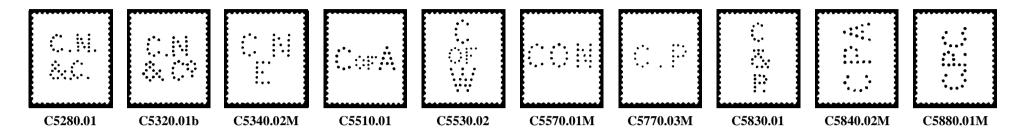
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	Г	enom	inatior	ıs	Upright	Sideways
rs Cat No.	Letters	Die in Ose	identified Oser (& are only suspected).	1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
C2520.01	C with F within	1887-1948	F C Calvert & Co Ltd, Makers of Carbolic Acid, Crystal Fluid, Soap, etc., Gibbon St, Manchester 11. Also Bradford, and London EC.	½d					
C2570.02	C/FM	1930-1948	The Cleveland Flour Mills (Thornaby) Ltd, Corn & Flour Merchants, Chapel St, Thornaby-on-Tees, Yorkshire.			1½d			
C2670.01	C.G	1900-1937	Chas A Gunton, (Gunton, Sons & Dyball), Wholesale Ironmongers, and Importers of Horticultural Glass, 36 St George St, Norwich, Norfolk.	½d		1½d			
C2690.01M	C&G	1890-1935	Multiple users: 1. Crowden & Keeves Ltd, London SE1. 2. Crowden & Garrod Ltd, London SE1. 3. Cow & Gate Ltd, London EC2.			1½d			
C2710.01	C/&/G	1887-1939	Ø Clayton & Gibson, Solicitors, 7 Grey St, Newcastle-upon-Tyne, Northumberland.	½d		1½d			1C
C2760.01	C.G.C.	1928-1935	User unknown - No postmark evidence.			1½d		1R	
C2860.02	C/G/L	1920-1939	Charrington, Gardener, Lockett & Co Ltd, Coal & Coke Merchants, etc., 16 Mark Lane, London EC3.	½d					
C3010.08	СН	1930-1935	User unknown - No postmark evidence.			1½d			
C3030.01M	С.Н.	1913-1962	National Children's Home & Orphanage, London N5.	½d	1d	1½d			1C
C3166.01	CH&C°	1880-1940	Clark, Hunt & Co Ltd, Wholesale Ironmongers, and Iron Merchants, Shoreditch High St, London E1. Also Middlesex Ironworks, London E1.	½d					



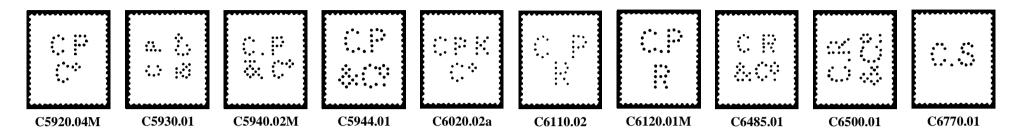
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enomi	inatio	ıs	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose	ruchtined Osci (& are only suspected).	½d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
C3280.01M	CH/L ^d	1930-1940	User unknown - London postmarks.	½d		1½d			
C3280.03	CH/L ^d	1912-1939	The Carlton Hotel Ltd, Registered Offices: 17 & 19 Cockspur St, London SW.	½d		1½d	2½d		
C3280.04	CH/L ^d	1930-1935	Charles Hearson & Co Ltd, Makers of Scientific & Industrial Research Apparatus, Mortimer St, London W1. Factory: Willow Walk, London SE1.	½d	1d	1½d			
C3640.01	CI/&CO	1920-1939	Cayzer, Irvine & Co Ltd, Steamship Owners, And Shipping & Insurance Brokers, 2 St Mary Axe, London EC3.	½d	1d	1½d	2½d	1R, 1C	1C
C3660.01M	CIC°L ^d	1895-1970	Consett Iron Co Ltd, Iron & Steel Mfrs, Consett Ironworks, Consett, Co Durham.	½d	1d				2
C3680.01M	CI/&/C°Ld	1907-1950	Cayzer, Irvine & Co Ltd, (Clan Line Steamers Ltd), Steamship Owners & Merchants, 109 Hope St, Glasgow. {Ltd 1907}.	½d		1½d	2½d	2	
C3700.01M	CIF	1900-1936	Ø Cannon Iron Foundries Ltd, Deepfields, near Bilston, Staffs.	½d					
C3760.01M	CIS	1928-1945	Co-operative Insurance Society Ltd. Chief Office: 109 Corporation St, Manchester 4.				2½d		
C3930.01M	С&/Ј.Н.	1912-1966	C & J Hurst & Sons Ltd, Longwood, Huddersfield, Yorkshire.		1d	1½d		2	
C4110.03a	СК	1930-1940	Ø Society for Promoting Christian Knowledge, Northumberland Ave, London WC2.	½d		1½d		1C	



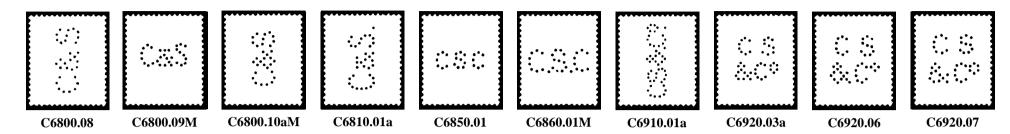
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	inatior	ıs	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose	ruchtined Oser (& are only suspected).	½d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
C4210.06M	CL	1885-1960	Credit Lyonnais, Bankers, 40 Lombard St, London EC3.	½d		1½d			
C4460.02	C/L ^d	1900-1945	W H Collins, Sons & Co Ltd, Publishers, and Manufacturing Stationers, 144 Cathedral St, Glasgow.	½d	1d	1½d	21/2d	1L, 1C	
C4630.01M	C.L ^{td}	1930-1952	User unknown - Norwich postmarks.	½d		1½d		2	
C4640.01	CL^{td}	1930-1957	Colvilles Ltd, Iron & Steel Mfrs, 195 West George St, Glasgow, Lanarkshire.				2½d	1C	
C4660.03	C/L ^{td}	1928-1939	Courtaulds Ltd, Aber Works, Flint, Flintshire.			1½d			
C4873.02	CMC	1930-1935	User unknown - Conway, Caernarvonshire postmarks.			1½d			1C
C4890.01	CM/CL	1930-1939	Cazaly, Mills & Co Ltd, Steamship, Shipping Forwarding Agents, 8/9 Byward St, London EC3.			1½d		1C	
C4930.01	C.M./C°.	1928-1935	User unknown - London postmarks.	½d		1½d			
C4930.02M	C.M./C°.	1930-1935	User unknown - Leicester, and Manchester postmarks.	½d	1d			2	
C5220.01M	C\N	1928-1940	Condé Nast & Co Ltd, Publishers, 1 New Bond St, London W1.	½d	1d	1½d		1L, 1R	



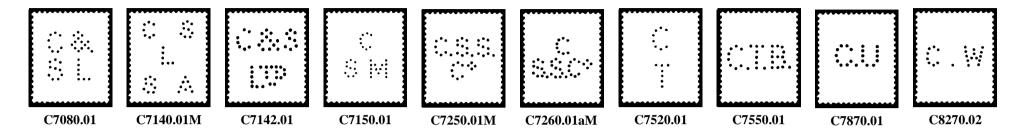
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	inatior	ns	Perfin Upright	Perfin Sideways
13 Cat No.	Letters	Die in Ose	rucininea osci (y) are omy suspected).	¹/2d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
C5280.01	C.N./&.C.	1930-1954	Ø Clarke, Nickolls & Coombs Ltd, 'Clarnico' Confectionery Works, Homerton, London E9.				2½d		
C5320.01b	C.N/&C°.	1935-1939	Ø Clements, Newling & Co Ltd, Manor Farm Rd, Alperton, Wembley, Middlesex.	½d				1C	
C5340.02M	CN/E	1920-1939	Ø Comptoir Nationale d'Escompte de Paris, Bank, 8-13 King William St, London EC4.	½d		1½d	2½d	2	
C5510.01	CofA	1910-1950	Commonwealth of Australia. Australian High Commission, 72 Victoria St, Westminster, London SW. Later - Strand, London WC2.	½d	1d	1½d	2½d		1T
C5530.02	C/of/W	1905-1939	Corporation of Workington, Council Offices, Workington, Cumberland.	½d		1½d		1C	
C5570.01M	CON	1912-1948	User unknown - Norton Canes (Staffs) postmarks.		1d	1½d		2	
C5770.03M	C.P	1910-1965	Capper Pass & Son Ltd, Lead Smelting Works, Bedminster, Bristol.	½d		1½d	2½d	2	
C5830.01	C/&/P.	1930-1939	User known - No postmark evidence.			1½d			
C5840.02M	СРА	1920-1955	Calico Printers Association Ltd, St James Building, Oxford St, Manchester.	½d	1d	1½d	2½d		2
C5880.01M	C.P.C.	1925-1957	User unknown - London W1 and London EC postmarks.	½d		1½d			2



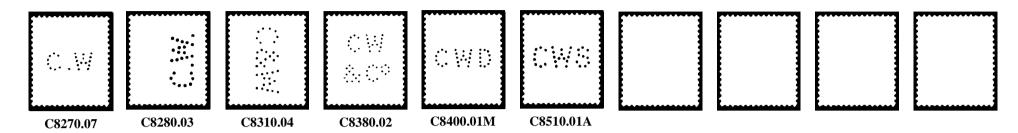
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	inatior	ıs	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose	identified Oser (& are only suspected).	1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
C5920.04M	CP/C°	1908-1955	The Caxton Publishing Co Ltd, 17 Surrey St, London WC2. Also Oxford Place, Leeds, Yorks.	½d	1d	1½d			
C5930.01	CP/&C°	1930-1945	Collard, Parsons & Co Ltd, Woollen Merchants, 20 Saville Row, London W.	½d	1d	1½d	2½d	1C	
C5940.02M	C.P/&C°	1920-1939	Carter, Page & Co Ltd, Nurserymen and Seed Merchants, 52/53 London Wall, London EC2.				2½d		
C5944.01	C.P/&C°.	1902-1954	User unknown - Broadmead, Bristol, and Exeter, Devon postmarks.	½d		1½d			
C6020.02a	CPK/C°	1930-1939	Ø Charles P Kinnell & Co, Ironfounders, 65/65A Southwark St, London SE1.			1½d			
C6110.02	CP/R	1922-1956	Canadian Pacific Railway Co, 25 Bothwell St, Glasgow C2.			1½d			
C6120.01M	C.P/R	1903-1963	Canadian Pacific Railway Co, Royal Liver Building, Pier Head, Liverpool 3.	½d	1d	1½d		2	
C6485.01	CR/&C°.	1905-1939	User unknown - Ilford, Stoke Newington, and Wood Green postmarks.		1d				
C6500.01	C.R/&C°	1890-1963	Crescens, Robinson & Co Ltd, Stationers, Atlas Paper Works, Newington Causeway, London SE1.	½d		1½d			1C
C6770.01	C.S	1890-1939	T B & W Cockayne Ltd, Department Store, 2 Angel St, Sheffield, Yorks.			1½d			



PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	inatior	ıs	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose	identified Oser (& are only suspected).	1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
C6800.08	C&S	1928-1940	Crowson & Son Ltd, Provision Merchants, 61 Charterhouse St, Smithfield, London EC1.	½d		1½d			
C6800.09M	C&S	1930-1966	Multiple users: 1. George Cohen, Sons & Co, Leeds, and London E14. 2. Chivers & Sons Ltd, Histon, Cambridge.	½d	1d	1½d	2½d		1C
C6800.10aM	C&S	1928-1935	User unknown - No postmark evidence.	½d					1C
C6810.01a	C&S.	1932-1939	Ø S P Catterson & Son Ltd, Globe Lamp Works, Newington, London SE1. Later S P Catterson & Sons (1935) Ltd.	½d		1½d			
C6850.01	CSC	1930-1940	Corke Sons & Co Ltd, Paper Makers' Agents, 14 New Bridge St, London EC4.	½d		1½d	2½d		
C6860.01M	C.S.C	1908-1963	Clyde Shipping Co Ltd, H/O 21 Carlton Place, Glasgow. Also 138 Leadenhall St, London EC.	½d		1½d		2	
C6910.01a	CS&C°.	1908-1935	Ø Christian Salvesen & Co, Steamship Owners, 129 Bernard St, Leith.	½d		1½d			
C6920.03a	CS/&C°	1895-1936	Charteries, Spence & Co Ltd, Scotch Tweed Mfrs, Rosefield Mills, Dumfries.		1d	1½d		1C	
C6920.06	CS/&C°	1910-1939	User unknown - Cannon St B.O., London EC postmarks.			1½d		1C	
C6920.07	CS/&C°	1935-1939	User unknown - London EC postmarks.			1½d			



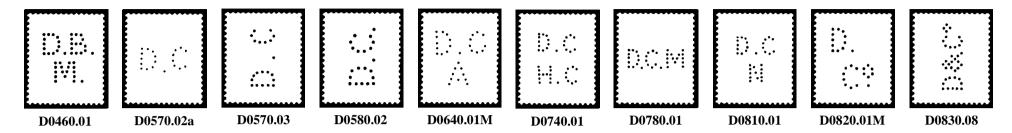
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	inatior	ıs	Upright	Sideways
rs Cat No.	Letters	Die in Ose	identified Oser (& are only suspected).	1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
C7080.01	C&/SL	1902-1945	Catsbys Ltd, Linoleum Mfrs, 64-67 Tottenham Court Rd, London W.	½d	1d	1½d		1L	
C7140.01M	CS/L/SA	1920-1975	Civil Service Supply Association Ltd, H/O Queen Victoria St, London EC4. Also 425 Strand, London WC2.	½d	1d	1½d	2½d	2	
C7142.01	C&S/L ^{td}	1930-1935	User unknown - No postmark information.	½d					
C7150.01	C/SM	1915-1952	Multiple users: 1. Campbells and Stewart & McDonalds Ltd, Glasgow. 2. Charles Scheu, Manchester. 3. Carlisle & District State Man			1½d		1C, 1L	
C7250.01M	C.S.S./C°	1930-1948	Ø The Cunard Steamship Co Ltd, Steamship Owners, Southampton.		1d	1½d		2	
C7260.01aM	C/S.S.C°	1890-1936	The Cunard Steamship Co Ltd, Steamship Owners, Liverpool.	½d	1d			2	
C7520.01	C/T	1920-1970	Carpet Trades Ltd, Kidderminster.	½d	1d			1C	
C7550.01	C.T.B.	1920-1940	Commercial Telegram Bureaux, 11 Tokenhouse Yard, London EC2.		1d	1½d	2½d	1C	1T, 2
C7870.01	C.U	1910-1945	Commercial Union Assurance Co Ltd, London EC.			1½d			
C8270.02	C.W	1920-1929	Wolverhampton CBC, Town Hall, Wolverhampton, Staffs.		1d				



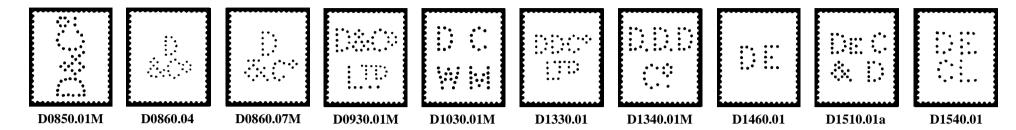
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enomi	inatior	ıs	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose	identified Oser (& are only suspected).	1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
C8270.07	C.W	1930-1952	User unknown - Glasgow postmarks. Originally recorded as "C.W." (C8280.02M) with the final stop missing.			1½d		1C	
C8280.03	C.W.	1905-1965	Charles Winn & Co Ltd, Brass Founders and Mechanical Engineers, 140 Granville St, Birmingham.	½d	1d	1½d			1C
C8310.04	C&W	1935-1939	Cable & Wireless Ltd, Electra House, Victoria Embankment, London WC2.	½d		1½d		1C	
C8380.02	CW/&C°	1900-1935	User unknown - London postmarks.	½d		1½d		1C	
C8400.01M	CWD	1888-1972	Birmingham Corporation Water Department, Council House, Edmund St, Birmingham.		1d	1½d		2	
C8510.01A	CWS	1935-1940	Co-operative Wholesale Society Ltd, H/O Manchester.				2½d		



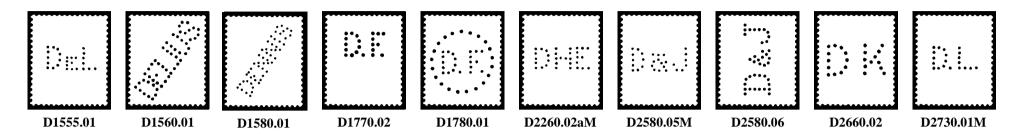
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	Г	enom	inatior	ns	Perfin Upright	Perfin Sideways
15 Cat 140.	Letters	Die in Ose	ruchtined Osci (& are only suspected).	½d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
D0012.03	D	1905-1940	S Dixon & Son Ltd, Brassfounders, Leeds Old Brass Works, Swinegate, Leeds.				2½d		
D0018.01	D	1920-1939	Multiple users: 1. Debenham & Freebody (Debenhams Ltd). 2. Debenham & Co. 3. Marshall & Snelgrove (Debenhams Ltd).			1½d	2½d		
D0023.02M	D	1890-1940	Dicksons Seeds Ltd, Seed, Bulb & Implement Merchants, Chester.	½d				2	
D0040.01	Double-lined D	1895-1945	John Duckett & Son Ltd, Earthenware Closet Mfrs, Sanitary Ware Works, Burnley.	½d	1d	1½d			
D0085.01	D.A.C.	1930-1935	User unknown - No postmark evidence.	½d		1½d		1R	
D0090.03	DA/C	1905-1939	Dent, Allcroft & Co Ltd, Glove Mfrs, 97 Wood St, London EC2.	½d				1C	
D0210.06	DB	1908-1951	Daniels Brothers Ltd, Seed Growers & Nurserymen, Royal Arcade, and Bedford St, Norwich.	½d		1½d		1R	
D0290.01	D&B/B	1895-1955	Dobson & Barlow Ltd, Cotton Machinery Mfrs, Kay St, Bolton.			1½d	2½d		
D0400.01	DBK	1910-1935	User unknown - Kingswood, Bristol postmarks.			1½d			
D0410.02	BB/L	1915-1935	David Bell, Wholesale Seed Merchants, 14-22 Cobury St, Leith.	½d					



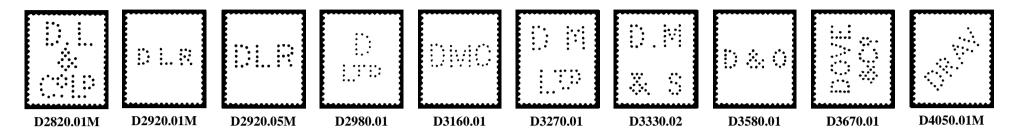
PS Cat No. Letters		Die in Use	Identified User (Ø are only suspected).	D	enom	inatior	ıs	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose	ruchtned Osci (& are only suspected).	1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
D0460.01	D.B./M.	1902-1950	Dunn Brothers' Successors Ltd, Chemical & Mineral Mfrs and Agents, 1 Booth St, Manchester 2.		1d		2½d		
D0570.02a	D.C	1915-1939	Derby Corporation, Babington Lane, Derby, Derbys.	½d					
D0570.03	D.C	1895-1939	Darlington Corporation, Bull Yard, Darlington.			1½d			
D0580.02	D.C.	1930-1952	Darlington Corporation, Public Library, Crown St, Darlington.	½d		1½d			1T
D0640.01M	D.C/A	1925-1965	County Accountant, Durham County Treasurer's Dept, Shire Hall, Durham.	½d				2	
D0740.01	D.C/H.C	1928-1945	Ø Durham County Council, Health Department, Durham.	½d		1½d	2½d		
D0780.01	D.C.M	1935-1958	Dunlop Cotton Mills Ltd, Cotton Canvas Mfrs, Royle Rd, Castleton, Rochdale.	½d	1d	1½d			
D0810.01	D.C/N	1928-1939	Ø The Digby Colliery Co Ltd, 17 Derby Rd, Nottingham.	½d		1½d			
D0820.01M	D./C°.	1925-1940	Multiple users: 1. Daimler Co Ltd, Motor Car Mfrs, Coventry. 2. Lanchester Motor Co Ltd, Coventry. 3. BSA Cars Ltd, Coventry.		1d	1½d		2	
D0830.08	D&C°	1890-1939	E M Denny & Co Ltd, Provision Merchants, Hibernia Chambers, London Bridge, London SE.	½d	1d	1½d	2½d	1C	1C



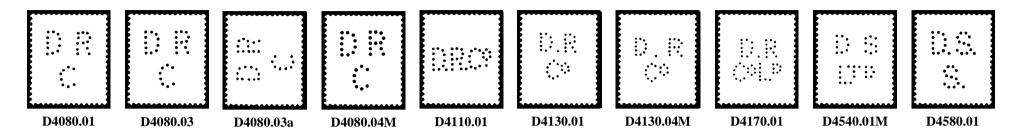
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	ination	ıs	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose	identified User (\$\text{\$\}}}}}}}}}}}}}}}}}}}}}}}}}}}}}}}}}}}}	¹/2d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
D0850.01M	D&C°	1875-1958	Davies & Co, Advertising Agents, Booksellers and Foreign Newspaper Agents, Cornhill, London EC.	½d	1d	1½d	2½d		1C
D0860.04	D/&C°	1888-1939	Doulton & Co, Pottery Mfrs, London SE, and Stoke-on-Trent.	½d					
D0860.07M	D/&C°	1915-1939	Dudley & Co, Shopfitters, Stationers and Printers, Holloway Rd, London N7.	½d	1d	1½d		1C	
D0930.01M	D&C°/L ^{td}	1920-1955	Dodwell & Co Ltd, Foreign Merchants, 24 St Mary Axe, London SE3.	½d	1d	1½d			
D1030.01M	DC/WM	1935-1952	Durham County Council, Weights & Measures Dept.		1d				
D1330.01	DDC°/L ^{td}	1912-1946	Dominion Dairy Co Ltd , Aylesbury, Bucks.			1½d		1C	
D1340.01M	D.D.D/C°.	1915-1965	Ø The Duchess of Devonshire Dairy Co Ltd, Butter Mfrs, Tiverton Junction, Cullompton, Devon.			1½d			
D1460.01	DE	1935-1939	User unknown - No postmark evidence.			1½d			
D1510.01a	DeC/&D	1930-1939	De Clermont & Donner, Commission Merchants, 27 St Thomas's St, London SE1.			1½d			
D1540.01	DE/CL	1903-1937	User unknown - London postmarks.	½d		1½d			



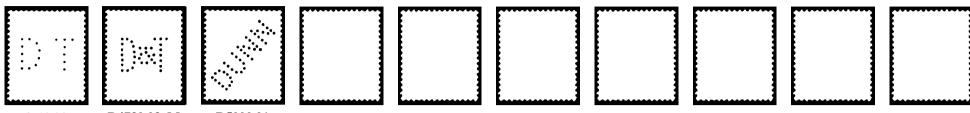
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	inatior	ıs	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose	identified oser (& are only suspected).	1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
D1555.01	DeL	1895-1936	User unknown - Sittingbourne postmarks.			1½d		1C	
D1560.01	DELIUS	1895-1957	Daniel & Rudolf Delius Ltd, Wool Merchants, 5 Arundel St, Bradford.			1½d	2½d		
D1580.01	DENNIS	1890-1939	Dennis, Ruabon Ltd, Halford Tileries, Ruabon, Denbighshire, North Wales.			1½d			
D1770.02	D.F.	1920-1957	Dormeuil Frères, Woollen & Silk Merchants, 14 Warwick St, Regent St, London W1.	½d	1d	1½d	2½d	1C	
D1780.01	D.F. in Circle	1895-1955	Ø Duncan Flockhart & Co, Wholesale Druggists and Mfg Chemists, Farringdon Rd, London EC1.	½d		1½d			
D2260.02aM	DHE	1925-1980	D H Evans & Co Ltd, General Drapers, Oxford St, London W1.	½d	1d	1½d	2½d	2	
D2580.05M	D&J	1920-1945	Dickins & Jones Ltd, Mercers, Drapers, and Warehousemen, Regent St, London W1.	½d	1d	1½d			
D2580.06	D&J	1895-1939	Dickins & Jones Ltd, Mercers, Drapers, and Warehousemen, Regent St, London W1.		1d	1½d			
D2660.02	DK	1903-1939	User unknown - Preston postmarks.	½d		1½d		1C	
D2730.01M	D.L.	1915-1975	Multiple users: 1. Dorman Long (Steel) Ltd, Manchester. 2. Dorman Long & Co Ltd, Steel Mfrs, Middlesbrough.	½d	1d	1½d			



PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	inatior	ıs	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose	identified Oser (& are only suspected).	1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
D2820.01M	D.L/&/C°.Ld.	1930-1945	Dorman Long & Co Ltd, Steel & Iron Mfrs, Middlesbrough.	½d	1d	1½d		2, 1R	
D2920.01M	DLR	1930-1940	Thomas De La Rue & Co Ltd, Printers & Manufacturing Stationers, 110 Bunhill Row, London EC1.	½d		1½d		1R	
D2920.05M	DLR	1895-1945	Thomas De La Rue & Co Ltd, Printers & Manufacturing Stationers, 110 Bunhill Row, London EC1.		1d	1½d			1C
D2980.01	D/L ^{td}	1908-1939	User unknown - Battersea, London SW postmarks.	½d		1½d		1C	
D3160.01	DMC	1930-1957	User unknown - London postmarks.	½d		1½d			
D3270.01	DM/L ^{td}	1928-1945	User unknown - No postmark evidence.	½d		1½d		1R	
D3330.02	D.M/&S	1870-1936	David Moseley & Sons Ltd, India Rubber Mfrs, Chapelfields Works, Ardwick, Manchester. Also London & Glasgow.	½d					
D3580.01	D&O	1895-1939	Duke & Ockenden Ltd, Engineers, Ferry Wharf Works, Littlehampton & London.	½d		1½d			1T
D3670.01	DOVE/&C°.	1890-1939	Ø John Dove & Co Ltd, Building Materials Mfrs & Merchants, 5 St Nicholas Buildings, Newcastle-upon-Tyne.			1½d		1R	
D4050.01M	DRAY	1895-1941	G W Dray & Son Ltd, Drayton Paper Works, London SE. Registered Offices: 23 College Hill, Canon St, London EC.	½d				2	

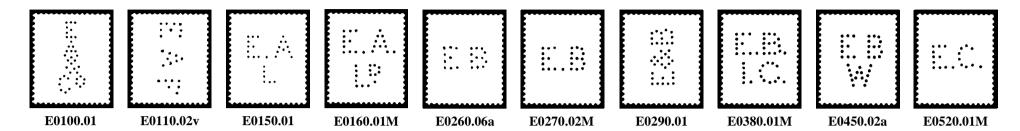


PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	inatior	ıs	Upright	Sideways
rs Cat No.	Letters	Die in Ose	identified Oser (& are only suspected).	1/2d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
D4080.01	DR/C	1920-1954	The Dunlop Rubber Co Ltd, Rubber Mfrs, Livery St, Birmingham, and Fort Dunlop, Erdington.	½d		1½d	2½d	1C	1T
D4080.03	DR/C	1915-1940	The Dunlop Rubber Co Ltd, Rubber Mfrs, Dunlop House, Livery St, Birmingham 3.	½d		1½d			1T
D4080.03a	DR/C	1915-1939	The Dunlop Rubber Co Ltd, Rubber Mfrs, Dunlop House, Livery St, Bimingham 3.				2½d		
D4080.04M	DR/C	1913-1966	The Dunlop Rubber Co Ltd, Rubber Mfrs, Aston Cross, Birmingham. Also Ardwick, Manchester 13.	½d		1½d			2
D4110.01	D.R.C°.	1930-1954	User unknown - No postmark evidence.			1½d		1C	
D4130.01	D.R/C°	1922-1965	The Dunlop Rubber Co Ltd, Rubber Mfrs, H/O Birmingham. Also Dublin and Liverpool.	½d	1d	1½d		1R	
D4130.04M	D.R/C°	1924-1957	The Dunlop Rubber Co Ltd, Tyre Mfrs, Fort Dunlop, Erdington, Birmingham.			1½d		1R	
D4170.01	D.R/C°Ld	1935-1945	User unknown - No postmark evidence.		1d			1R	
D4540.01M	DS/L ^{td}	1928-1950	Daily Sketch Ltd, Manchester and London.	½d		1½d			
D4580.01	D.S./S.	1930-1957	Drabble & Sanderson Ltd , File & Saw Mfrs, "Ebenezer" Works, Sheffield. Also "Elect" Works, Savile St, Sheffield.	½d		1½d			

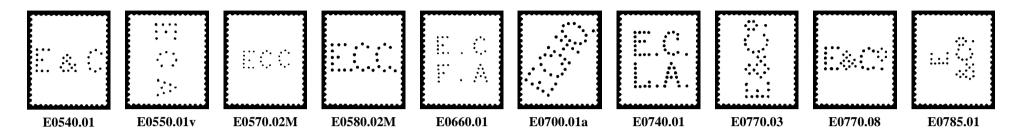


D4710.03M	D4730.03aM	D5000.01

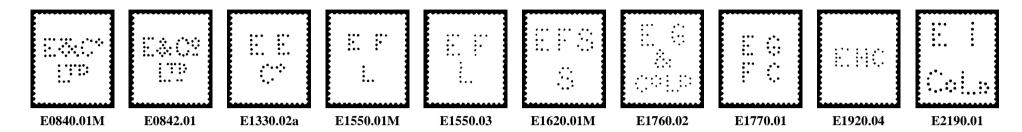
PS Cat No.	Letters	s Die in Use	Identified User (Ø are only suspected).	D	enomi	ination	ns	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Osc	ruentified oser (19 are only suspected).	½d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
D4710.03M	DT	1905-1939	Ø Daily Telegraph, Fleet St, London EC4.	½d		1½d	2½d		
D4730.03aM	D&T	1920-1968	Derry & Toms, Department Store, Kensington, London W8.	½d	1d	1½d		2	
D5000.01	DUNN	1903-1935	John Dunn & Son, (Incorporated with John Line & Sons Ltd), Paper Hangings Mfrs and Wallpaper Merchants, Newcastle-upon-Tyne.	½d	1d	1½d		1R	



PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enomi	inatior	ıs	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose	recentled eser (so are only suspected).	1/2d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
E0100.01	E/A/&/C°	1935-1939	Edgar Allen & Co Ltd, Steel Mfrs, Imperial Steel Works, Sheffield.	½d		1½d			
E0110.02v	EAF	1928-1939	User unknown - No postmark evidence.			1½d			
E0150.01	E.A/L	1905-1941	E Atkins Ltd, Folding Chair Mfrs, Atcraft Works, Alperton, Wembley, Middx.	½d		1½d			
E0160.01M	E.A./L ^d .	1920-1940	User unknown - No postmark evidence.	½d			2½d	2	
E0260.06a	EB	1930-1935	User unknown - No postmark evidence.		1d	1½d		1C	
E0270.02M	E.B	1885-1951	Edwin Butterworth & Co Ltd, Cotton Waste Merchants, Pollard St, Manchester.	½d		1½d			
E0290.01	E&B	1928-1935	User unknown - No postmark evidence.		1d	1½d	2½d		
E0380.01M	E.B./I.C.	1904-1935	The British Engine Boiler & Electrical Insurance Co Ltd, 12 King St, Manchester.			1½d	2½d	2	
E0450.02a	EB/W	1915-1945	English Brothers, Timber & Slate Merchants, Wisbech.	½d		1½d			1T
E0520.01M	E.C.	1912-1952	Eastbourne Corporation and County Borough, Eastbourne, Sussex.	½d		1½d			2



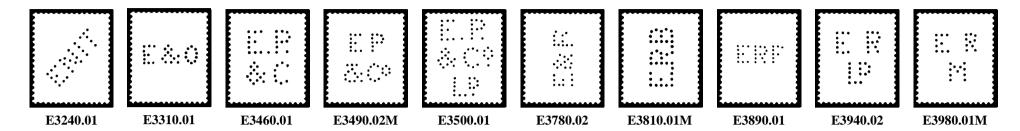
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	inatior	ıs	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose	identified Oser (& are only suspected).	1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
E0540.01	E&C	1922-1970	Elliston & Cavell Ltd, Drapers & Home Furnishers, 4-12 Magdalen St, Oxford.	½d	1d	1½d		1C	
E0550.01v	ECA	1906-1939	Ø Eastern Counties Asylum, Colchester, Essex.	½d		1½d			
E0570.02M	ECC	1920-1937	Essex County Council, County Hall, Chelmsford, Essex.	½d					
E0580.02M	E.C.C.	1913-1939	The Enfield Cycle Co Ltd, Cycle & Motor Cycle Mfrs, Redditch, Worcs.	½d		1½d	2½d	2	
E0660.01	E.C/F.A	1905-1945	The Eastern Counties Farmers' Co-operative Association Ltd, 86 Princes St, Ipswich.	½d		1½d		1C	
E0700.01a	ECHO.(Diag)	1928-1954	Ø The North of England Newspaper Co Ltd, Darlington. {Publishers of the 'Northern Echo', and the 'Stanley News}.	½d		1½d			
E0740.01	E.C./L.A.	1913-1945	User unknown - Liverpool WD postmarks.	½d	1d	1½d			1C
E0770.03	E&C°.	1900-1935	Elkington & Co Ltd, Silversmiths, Newhall St, and Brearley St, Birmingham.			1½d			
E0770.08	E&C°.	1905-1945	User unknown - Wavertree, Liverpool postmarks.	½d					
E0785.01	E/&C°.	1890-1939	User unknown - No postmark evidence.				2½d		



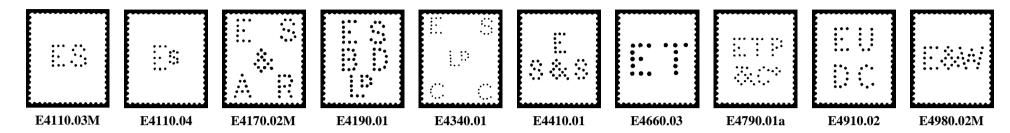
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	inatio	ıs	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose	identified eser (& are only suspected).	1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
E0840.01M	E&C°/L ^{td}	1913-1939	User unknown - London SE1 postmarks.	½d					2
E0842.01	E&C°/L ^{td}	1928-1950	Everitt & Co Ltd, Metal Merchants, 40 Chapel St, Liverpool.	½d					
E1330.02a	EE/C°	1920-1936	The English Electric Co Ltd, London WC. Also Stafford.			1½d			
E1550.01M	EF/L	1928-1940	Ø Elders & Fyffes Ltd, "Fyffes Line", Steamship Dept, Garston Docks, Liverpool.		1d	1½d		1L	
E1550.03	EF/L	1902-1939	Ø Elders & Fyffes Ltd, "Fyffes Line", Steamship Dept, Garston Docks, Liverpool.			1½d			
E1620.01M	EFS/S	1904-1948	Edwin Field & Sons Ltd, Rug & Mat Mfrs, Tentercroft Mills, Skelmanthorpe, Nr Huddersfield.	½d	1d	1½d	2½d	2	
E1760.02	EG/&/C°Ld	1915-1939	Evans Gadd & Co Ltd, Wholesale Druggists and Mfg Chemists, Exeter. Also Bristol.	½d				1C	
E1770.01	EG/FC	1895-1936	E Godfree Felton & Co, Wines & Spirits, Adelphi House, 71-72 The Strand, and Charing Cross Chambers, Duke St, London WC.	½d		1½d		1C	
E1920.04	EHC	1914-1940	County Borough of East Ham, Town Hall, East Ham. {Formed 1914}.	½d		1½d			
E2190.01	EI/CoLd	1930-1939	Elders Insurance Co Ltd, Liverpool.			1½d			



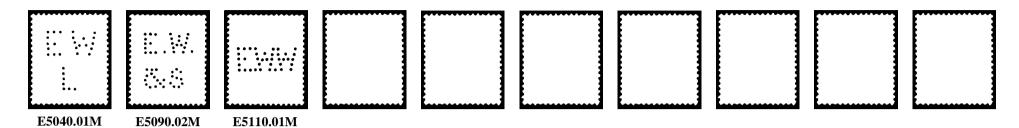
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enomi	inatior	ıs	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose	identified Oser (& are only suspected).	1/2d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
E2260.02	EJ	1883-1939	Edwin Jones & Co Ltd, Warehousemen, Queens Buildings, Southampton. {Regd 1888}.	½d	1d	1½d	2½d	1R, 1C	
E2290.01M	E.J.A	1895-1939	E J Arnold & Son Ltd, Wholesale Stationers, 90 Albion St, and Butterley St, Hunslet Lane, Leeds.	½d	1d	1½d	2½d		2
E2420.01	E.K	1902-1945	E W King & Co, Seed Growers, Coggeshall, Essex.			1½d			1T
E2737.01	EL ^{td} .	1910-1935	Electromotors Ltd, Electrical Engineers, Openshaw, Manchester.	½d		1½d			1L
E2740.01	E/L ^{td}	1930-1937	Ensign Ltd, Camera & Photographic Apparatus Mfrs, 88/89 High Holborn, London WC1.			1½d			
E2760.02	ELW	1915-1939	Evans Sons, Lescher & Webb Ltd, Mfg Chemists, 60 Bartholomew Close, London EC1.		1d		2½d		
E2940.01	EMC°.	1930-1957	The Erebus Manufacturing Co Ltd, Lock Makers, Albion Rd, Willenhall, Staffordshire.	½d		1½d		1C	
E3070.01M	EMR	1895-1941	E M Richford Ltd, Rubber Stamp Mfrs etc., 8, 9, 44 Snow Hill, London EC1.	½d					
E3100.02	EMU	1922-1939	User unknown - Birkenhead postmarks.	½d		1½d		1C	
E3230.02	EN/FT	1930-1940	Henry Milward & Sons, Redditch. {English Needle & Fishing Tackle Co Ltd}.	½d	1d	1½d	2½d	1C	



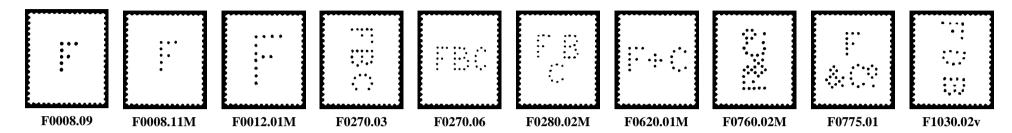
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	inatior	ns	Perfin Upright	Perfin Sideways
rs Cat No.	Letters	Die in Ose	identified Oser (& are only suspected).	1/2d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
E3240.01	ENIT (Diag)	1930-1935	Italian State Tourist Dept, 16 Waterloo Place, Regent St, London SW1.		1d	1½d	2½d		1B
E3310.01	E&O	1895-1945	Evans & Owen Ltd, Drapers & General Warehousemen, 8 Alfred St, Bath, Somerset.	½d	1d	1½d		1L, 1R	
E3460.01	E.P./&C	1928-1960	E Posselt & Co, Stuff Merchants, Bradford.		1d		2½d		
E3490.02M	EP/&C°	1905-1950	User unknown - No postmark evidence.	½d	1d	1½d		2	
E3500.01	E.P./&C°./L ^d .	1935-1939	User unknown - No postmark evidence.			1½d			1T
E3780.02	E&R	1885-1940	Ermen & Roby Ltd, Cotton Spinners, Nassau Mills, Cawder St, Patricroft, Manchester.		1d				
E3810.01M	E.R.B	1925-1939	Edward R Buck & Sons Ltd, Athletic Clothing Mfrs, London Road, Manchester 1.			1½d	2½d		
E3890.01	ERF	1930-1935	User unknown - No postmark evidence.	½d		1½d	2½d	1C	
E3940.02	ER/L ^d	1903-1939	Ø Evans & Reid Ltd, Coal Exporters, Cardiff. Also London.	½d	1d	1½d		1C	
E3980.01M	ER/M	1935-1936	User unknown - No postmark evidence.	½d	1d	1½d		2	



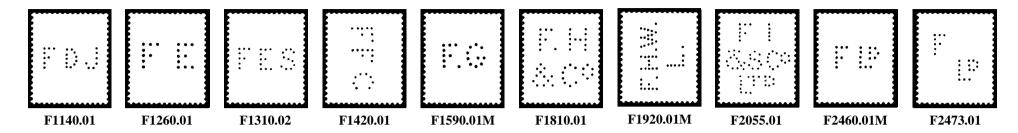
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enomi	inatior	ıs	Upright	Sideways
15 Cat No.	Letters	Die in Ose	identified Oser (& are only suspected).	1/2d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
E4110.03M	ES	1920-1970	Multiple users: 1. Evening Standard Co Ltd, 47 Shoe Lane, London EC4. 2. London Express News & Feature Services, London EC4.	½d	1d	1½d		2	
E4110.04	E^s	1920-1939	Ehrmanns Ltd, Wine & Spirit Merchants, 21 Grafton Place, Piccadilly, London W1.			1½d		1C	
E4170.02M	ES/&/AR	1885-1940	E S & A Robinson Ltd, Wholesale Stationers & Printers, 1-3 Redcliffe St, and 1-5 Victoria St, Bristol.			1½d			
E4190.01	ES/BD/L ^d	1930-1939	User unknown - No postmark evidence.			1½d			
E4340.01	ES/L ^d /CC	1903-1939	English Sewing Cotton Co Ltd, Sewing Cotton Mfrs, Tower Chambers, 30 Spring Gardens, Manchester.	½d					
E4410.01	E/S&S	1880-1940	Edward Stillwell & Son, Gold & Silver Lacemen, 25-27 Barbican, London EC. Also Glasgow.			1½d			
E4660.03	ET	1905-1945	The Electrical Times, Technical Publishers, 8 Bream's Buildings, Chancery Lane, London WC2.	½d		1½d	2½d	1C	
E4790.01a	ETP/&C°	1930-1939	E T Pearson & Co Ltd, Manufacturing Chemists, 425 London Rd, Mitcham.	½d				1C	
E4910.02	EU/DC	1935-1945	Eston UDC, Council Offices, Grangetown-on-Tees, North Yorkshire.	½d		1½d		1C	
E4980.02M	E&W	1920-1939	User unknown - London postmarks.	½d	1d	1½d			



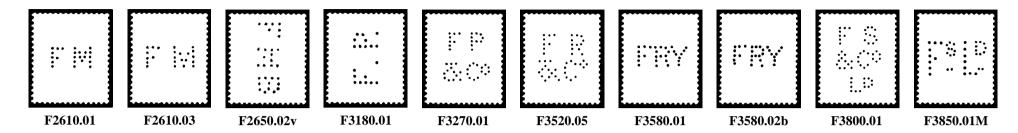
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enomi	ination	ns	Upright	Sideways
15 Cat No.	Letters	Die in Ose	identified Oser (& are only suspected).	1/2d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
E5040.01M	EW/L	1920-1941	Ellerman's Wilson Line Ltd, Shipowners, Commercial Rd, Hull.	½d	1d	1½d		2	
E5090.02M	E.W./&S	1903-1945	Edward Webb & Sons Ltd, Royal Seed Establishment, Worsley, Stourbridge.			1½d			
E5110.01M	E.W.W	1930-1985	Eastbourne Waterworks Co, 28 Seaside Rd, Eastbourne.	½d		1½d			



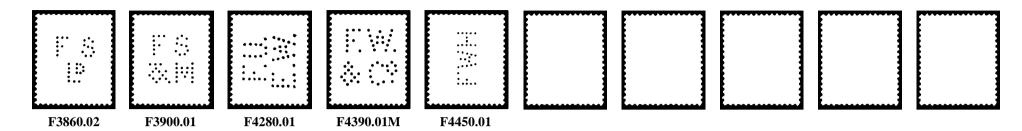
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	inatior	ıs	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose	identified Oser (& are only suspected).	1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
F0008.09	F	1935-1945	User unknown - No postmark evidence.	½d				1R	
F0008.11M	F	1895-1952	Fisher & Co (Huddersfield) Ltd, Woollen Warehousemen, George St, Huddersfield. Also London W1.	½d	1d	1½d	2½d	2	
F0012.01M	F	1920-1975	Freemans Ltd, Mail Order Co, 103-107 Lavender Hill, London SW11, and Clapham Rd, London SW9.	½d	1d	1½d		2	
F0270.03	FBC	1930-1939	Faure Blattman & Co, Produce Importers, 32 Bury St, London EC3.	½d		1½d	2½d	1C	
F0270.06	FBC	1920-1939	User unknown - London EC postmarks.	½d				1C	
F0280.02M	FB/C	1905-1955	Fred Braby & Co Ltd, Rustless & Galvanising Works, Grahamston, Falkirk. Also Glasgow.	½d					
F0620.01M	F+C . F+C	1910-1965	Frazer & Co (Cardiff) Ltd, Ships Chandlers, Britannia Buildings, 120 Bute St, Cardiff.		1d	1½d			1T
F0760.02M	F&C°.	1930-1939	User unknown - Northumberland postmarks.	½d	1d	1½d			1T
F0775.01	F/&C°.	1930-1939	Ø Firmin & Co, Sack, Bag, Tent & Marquee Mfrs, Handford Works, Handford Rd, and Portman's Rd, Ipswich, Suffolk.	½d		1½d			
F1030.02v	FDB	1930-1940	Findlay, Durham & Brodie, Export Merchants, 6 Bloomsbury Sq, London WC1.	½d		1½d		1C	



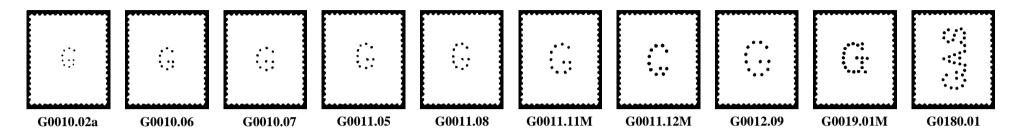
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	inatior	ıs	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose	identified Oser (& are only suspected).	1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
F1140.01	FDJ	1930-1939	Ø Fairclough, Dodd & Jones Ltd, Produce Brokers, London EC.		1d	1½d			
F1260.01	FE	1930-1940	User unknown - No postmark evidence.	½d		1½d		1R	1B, 1C
F1310.02	FES	1920-1939	F & E Stoneham Ltd , 'The City Booksellers', 50-51 Old Broad St, and 79 Cheapside, London EC2.	½d					
F1420.01	FFC	1930-1940	Frank Fehr & Co, Produce Brokers, Holland House, 1-4 Bury St, London EC3.	½d	1d	1½d	2½d	1C	
F1590.01M	F.G	1905-1960	Frederick Gorringe Ltd, Silk Mercers, Outfitters, Milliners & Furriers, Buckingham Palace Rd, London SW1.	½d	1d	1½d	2½d	2	
F1810.01	F.H/&C°	1910-1940	Frederick Hill & Co, Hardware Merchants, 9 Park St, Birmingham.	½d	1d			1R	
F1920.01M	F.H.W./L.	1895-1940	Freeman, Hardy & Willis Ltd, Boot & Shoe Mfrs, 57 Rutland St, Leicester.		1d				
F2055.01	FI/&SC ^o /L ^{td}	1930-1936	Ø Frodingham Iron & Steel Co, Iron & Steel Manufacturers, Scunthorpe, Lincs.	½d	1d	1½d		1R	
F2460.01M	FL^d	1930-1968	Ferodo Ltd, Brake Lining Mfrs, 70 Waterloo St, Glasgow C2.	½d			2½d	2	
F2473.01	F\L ^d	1930-1945	Frasers (Ipswich) Ltd, House Furnishers, Princes St, Ipswich.			1½d			



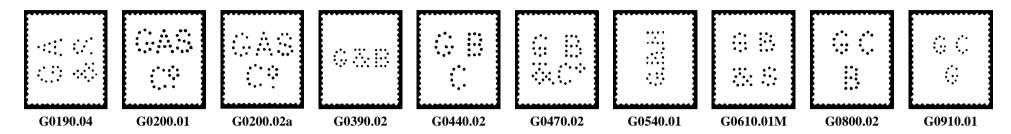
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	Г	enom	inatior	ns	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose	identified Oser (& are only suspected).	1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
F2610.01	FM	1920-1939	User unknown - 'FS' and London Newspaper cancels.	½d		1½d			
F2610.03	FM	1930-1935	Forbes, Munn & Co, East India Merchants, 91-93 Bishopsgate, London EC3.	½d					
F2650.02v	FMB	1928-1939	Ø F M Barshall Ltd, Textile Mfrs Agents, 18 & 19 Silk St, London EC2.		1d	1½d	2½d	1C	
F3180.01	F.P.	1895-1937	Frederick Penberthy, Glove Maker, 390 & 392 Oxford St, London W.				2½d		1T
F3270.01	FP/&C°	1905-1939	Footman Pretty & Co Ltd, Warehousemen, Westgate St, Ipswich.			1½d			
F3520.05	FR/&C°	1907-1940	Fletcher, Russell & Co Ltd, Gas Stove Mfrs, Palatine Works, Warrington.	½d		1½d		1R	
F3580.01	FRY	1930-1965	J S Fry & Sons Ltd, Cocoa & Chocolate Mfrs, Union St, Bristol.	½d	1d	1½d			
F3580.02b	FRY	1928-1939	Ø J S Fry & Sons Ltd, Cocoa & Chocolate Mfrs, Union St, Bristol.	½d		1½d			
F3800.01	FS/&Co/Ld	1900-1935	Falk, Stadelmann & Co Ltd, Oil, Gas, and Electric Light Fittings Mfrs, Veritas Lamp Works, 83-87 Farringdon Rd, London EC.			1½d			
F3850.01M	F ^s /L ^d	1902-1948	Finnigans Ltd , Portmanteau & Travelling Case Mfrs, 123/125 Deansgate, and 15 market St, Manchester.			1½d		2	



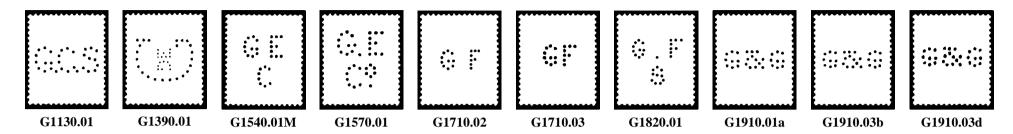
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	inatior	ıs	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose	identified oser (& are only suspected).	1/2d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
F3860.02	FS/L ^d	1898-1945	Fletcher & Son Ltd, Wholesale Mfg Stationers, Castle Works, Norwich.	½d		1½d			
F3900.01	FS/&M	1910-1940	Fielding Son & Macleod, Stock & Share Brokers, 2 Copthall Buildings, London EC2.	½d	1d	1½d			1T
F4280.01	F.U./E.W.	1923-1939	Ø Fuller's United Electrical Works Ltd, Electric Accumulator Mfrs, Woodland Works, Chadwell Heath, Essex.			1½d			
F4390.01M	F.W./&C°.	1930-1939	User unknown - Consett and Liverpool postmarks.	½d		1½d	2½d	2	
F4450.01	FWH	1930-1948	F W Harmer & Co Ltd, Manufacturing Clothiers, St Andrews Works, Norwich.	½d	1d	1½d			1C



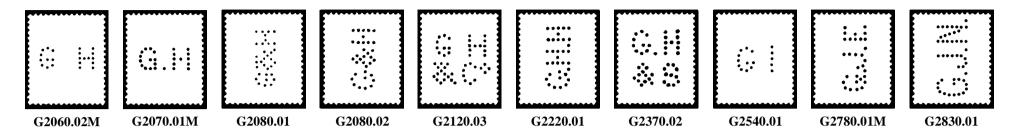
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	inatior	ıs	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose	identified Oser (& are only suspected).	1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
G0010.02a	G	c1935	User unknown - No postmark evidence.	½d					
G0010.06	G	1895-1936	D Gestetner Ltd , Cyclostyle Mfrs, 70 & 71 Chiswell St, London EC. Later Aldwych, London WC2.	½d					
G0010.07	G	1930-1937	User unknown - London postmarks.	½d					
G0011.05	G	1915-1939	Grindlay & Co, Bankers Agents, 54 Parliament St, London.	½d	1d	1½d	2½d	1R, 1C	
G0011.08	G	1920-1939	User unknown - London postmarks.		1d	1½d		1C	
G0011.11M	G	1885-1939	Samuel Gratrix Junior & Bros Ltd, Lead & Glass Merchants, Alport Works, Quay St, Deansgate, Manchester.	½d	1d	1½d	2½d	2	
G0011.12M	G	1899-1967	J G Graves Ltd, Westville, Durham Rd, Mail Order Specialists, Sheffield.			1½d	2½d		
G0012.09	G	1905-1960	William Griffiths & Sons (Birmingham) Ltd, Goldsmiths & Jewellers, Vittoria St, and Northampton St, Birmingham.			1½d			
G0019.01M	G	1903-1936	Arthur Guinness Son & Co Ltd, St James's Gate Brewery, Dublin.	½d		1½d	2½d		
G0180.01	G.A.S	1930-1945	User unknown - No postmark evidence.			1½d			



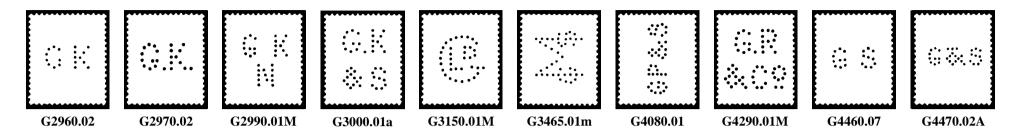
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	inatior	ns	Perfin Upright	Perfin Sideways
rs Cat No.	Letters	Die in Ose	identified Oser (& are only suspected).	1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
G0190.04	GA/&S	1905-1937	User unknown - Leeds postmarks.			1½d			
G0200.01	GAS/C°.	1900-1939	Cardiff Gas Light & Coke Co, Cardiff.			1½d			
G0200.02a	GAS/C°.	1895-1950	Derby Gas Light & Coal Co, Friargate, Derby.	½d		1½d			
G0390.02	G&B	1912-1939	User unknown - No postmark evidence.		1d				
G0440.02	GB/C	1912-1939	User unknown - Coventry postmarks.		1d				
G0470.02	GB/&C°	1905-1937	GraceBrothers & Co Ltd, Bankers, 147 Leadenhall St, London EC3. Also Grace Produce Ltd, Coffee Dept, 148 Leadenhall St, London EC3.	½d		1½d			
G0540.01	G.B.H	1930-1935	User unknown - No postmark evidence.			1½d			
G0610.01M	GB/&S	1926-1940	George Borwick & Sons Ltd, Baking Powder Mfrs, 1-2 Bunhill Row, and 24 Chiswell St, London EC1.	½d		1½d		1C	
G0800.02	GC/B	1903-1939	Goodwin & Co, Export Merchants, 107-108 Lionel St, Birmingham.	½d		1½d	2½d		
G0910.01	GC/G	1895-1952	Glasgow Corporation, Gas Dept, City Chambers, 30 & 45 John St, Glasgow.	½d					



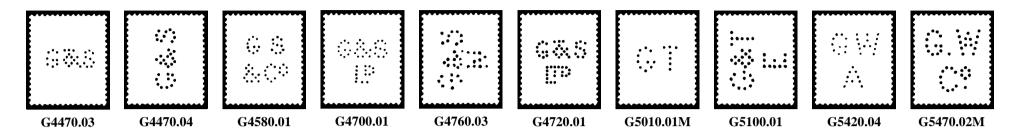
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	inatior	ıs	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose	identified Oser (& are only suspected).	1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
G1130.01	G.C.S	1930-1935	User unknown - No postmark evidence.			1½d		1C	
G1390.01	DE in G	1876-1972	A de Gruchy, Drapers, House Furnishers & Costumiers, St Helier, Jersey. {Sloper m/c No. 5080, completed 24th June 1876}.	½d					
G1540.01M	GE/C	1908-1993	The General Electric Co Ltd, H/O Magnet House, Kingsway, London WC2.	½d	1d	1½d	2½d	2	
G1570.01	G.E/C°.	1915-1935	General Electric Co Ltd, Victoria Bridge, Manchester.	½d		1½d			
G1710.02	GF	1930-1939	Gondrand Frères, Forwarding Agents, 31 Creechurch Lane, London EC3. H/O Paris.	½d					
G1710.03	GF	1935-1939	Gondrand Frères, Forwarding Agents, 31 Creechurch Lane, London EC3. H/O Paris.	½d		1½d		1C	
G1820.01	G.F/S	1930-1965	George Farmiloe & Sons Ltd, Glass & Lead Merchants, 34 St John St, West Smithfield, London EC1.	½d	1d	1½d			1B
G1910.01a	G&G	1930-1939	Ø Gordon & Gotch Ltd, Advertisers, and Book Exporters, London EC4. {Established 1853}.		1d	1½d	2½d		
G1910.03b	G&G	1930-1939	Ø Gordon & Gotch Ltd, Advertisers, and Book Exporters, Farringdon St, London EC4.	½d					
G1910.03d	G&G	1930-1939	Ø Gordon & Gotch Ltd, Advertisers, and Book Exporters, Farringdon St, London EC4.		1d				



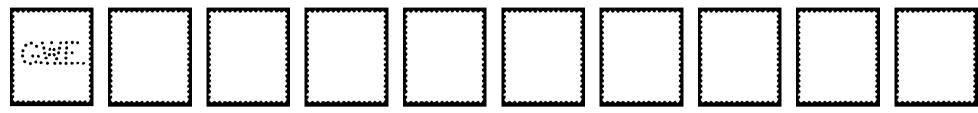
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	Ι	enom	inatior	ıs	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose	ruchtined Oser (& are only suspected).	1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
G2060.02M	GH	1890-1939	User unknown - London EC postmarks.		1d	1½d		2	
G2070.01M	G.H	1905-1945	George Hatch Ltd, Wholesale Ironmongers, Queenhithe, Upper Thames St, London EC4.	½d		1½d			
G2080.01	G&H	1912-1939	Gerhard & Hey, Shipping Agents, Great St Thomas Apostle, London EC, and Old Castle Buildings, Preeson's Row, Liverpool.			1½d			
G2080.02	G&H	1913-1940	Gerhard & Hey, Shipping Agents, Old Castle Buildings, Preeson's Row, Liverpool.	½d		1½d	2½d	1C	
G2120.03	GH/&C°	1903-1936	Glover, Hill & Co, Fruit Merchants, 69 Cazneay St, Liverpool 3.			1½d			
G2220.01	G.H.H	1913-1948	User unknown - High Wycombe, and London postmarks.	½d	1d	1½d		1L, 1C	
G2370.02	G.H/&S	1900-1935	User unknown - Nottingham postmarks. {Late use 1930-1935, previous last use 1900-1910}.			1½d			
G2540.01	GI	1928-1939	User unknown - No postmark evidence.		1d	1½d		1C	
G2780.01M	G.J.E	1897-1948	G J Eveson, Coal & Coke Ltd, 134 Edmund St, Birmingham. By 1927, Evesons (Coal) Ltd.	½d		1½d			
G2830.01	G.J.N.	1903-1965	George & John Nickson, Merchants & Manufacturers, 25 Victoria St, Liverpool 1.			1½d			1B



PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	Г	enom	ination	ıs	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose	ruchtined Osci (& are only suspected).	½d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
G2960.02	GK	1900-1957	Glenfield & Kennedy Ltd, Hydraulic Engineers, Glenfield Works, Low Glencairn St, Kilmarnock. {Pin missing from "G" from c1906}.	½d	1d	1½d	2½d	2	
G2970.02	G.K.	1925-1954	Ø Greene, King & Sons Ltd, Brewers, Wine & Spirit, and Mineral Water Merchants, Westgate Brewery, Bury St Edmunds.	½d	1d	1½d		1L	
G2990.01M	GK/N	1902-1945	Guest, Keen & Nettlefold Ltd, Nut, Bolt, and Screw Maker, Great Charles St, Birmingham 3.	½d		1½d		2	
G3000.01a	G.K/&S	1929-1945	George Kenning & Son, Mfg Goldsmiths, Army Accoutrement Makers, London N1.	½d		1½d			1T
G3150.01M	L ^d in G	1920-1941	Gooch's (1928 Ltd), Drapers, 63-77 Brompton Rd, Knightsbridge, London SW3. {Est 1852}.	½d	1d	1½d		2	
G3465.01m	GMS (Mono)	1930-1960	George Maile & Son Ltd, Sculptors, 367 Euston Rd, London NW1.			1½d	2½d		
G4080.01	GP&S	1915-1957	G Philip & Son, Map and Geographical Book Publishers, 32 Fleet St, London EC4.	½d	1d	1½d	21/2d	1R	1B, 1C
G4290.01M	G.R/&C°	1925-1965	Gregory, Rowcliffe & Co, Solicitors, 1 Bedford Row, London WC1.	½d		1½d	2½d	2	
G4460.07	GS	1920-1935	User unknown - London postmarks.	½d					
G4470.02A	G&S	1910-1939	John Gallatly & Son Ltd, Timber Agents, Callardo House, 10 Arthur St, London EC4.			1½d			

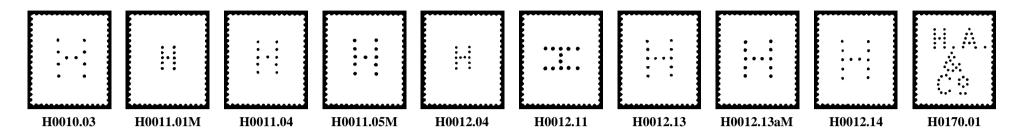


PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	inatior	ıs	Upright	Sideways
15 Cat No.	Letters	Die in Ose	identified Oser (& are only suspected).	1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
G4470.03	G&S	1910-1936	Goddard & Smith, Auctioneers, Surveyors, and Estate Agents, 22 King James St, London W1.		1d	1½d		1C	
G4470.04	G&S	1930-1952	User unknown - Regent St, London W1 postmarks.	½d					1T
G4580.01	GS/&C°	1895-1940	A B Grant & Sons, Cotton & Linen Garment Mfrs, Glasgow. {Braham Proof N°. 1935}.	½d					
G4700.01	G&S/L ^d	1903-1936	Gedye & Sons Ltd, Provisions and Canned Goods Merchants, 28/30 Nelson St, Bristol.	½d		1½d			
G4720.01	G&S/L ^{td}	1905-1939	Greenhalgh & Shaw Ltd, Cotton Spinners & Doublers, Halliwell Mills, Bolton.				2½d	1C	
G4760.03	G&S/N	1910-1954	User unknown - Norwich postmarks.	½d					
G5010.01M	GT	1920-1945	Guaranty Trust Company of New York, Bankers, 32 Lombard St, London EC. Also 11 Birchin Lane, London EC.		1d			2	
G5100.01	G&T/E	1915-1957	G & T Earle Ltd, Cement Mfrs, Willington, Hull. Also Boar Lane, Leeds.		1d	1½d			
G5420.04	GW/A	1933-1940	George Wills & Sons Ltd, Australian Merchants, 3 Chapel St, Whitecross, London EC2.	½d		1½d	2½d	1C	
G5470.02M	G.W/C°.	1908-1945	The Globe-Wernicke Co Ltd, Office & Library Furnishers, 44 Holborn Viaduct, London EC1.	½d		1½d		2	

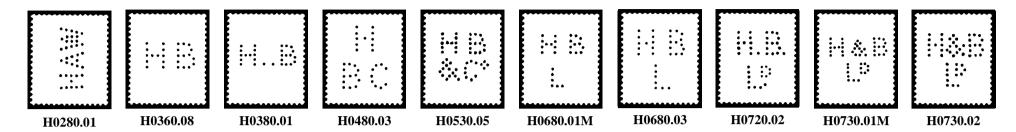


G5530.01

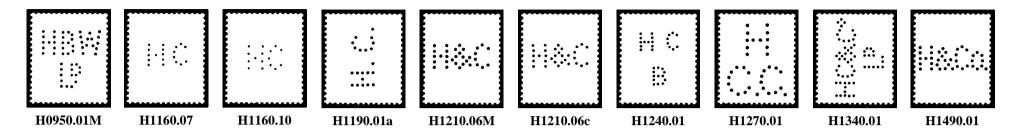
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	Denominations				Upright	Sideways
				¹/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
G5530.01	G.W.E.	1935-1960	Gabriel Wade & English Ltd, Hull.			1½d		1C	



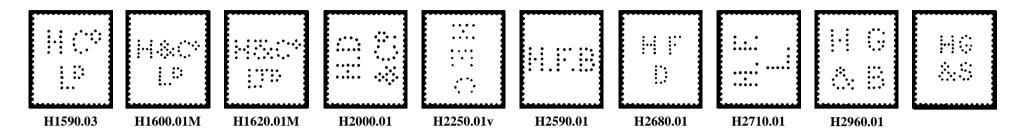
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	ination	ıs	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose	identified oser (& are only suspected).	1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
H0010.03	Н	1920-1937	User unknown - No postmark evidence.			1½d		1C	
H0011.01M	Н	1902-1958	R Hood, Haggie & Son Ltd, Hemp & Wire Rope Mfrs, H/O Akenside House, Newcastle-upon-Tyne. Also Liverpool.	½d		1½d	2½d	1L, 1R	
H0011.04	Н	1885-1940	Howse, Mead & Sons Ltd, Woollen Warehousemen, 19 St Pauls Churchyard, London EC4.	½d			2½d		
H0011.05M	Н	1930-1962	John Horn, Confectioner, Leeds.	½d				2	
H0012.04	Н	1930-1937	User unknown - Chartham, and Canterbury, Kent postmarks.			1½d			
H0012.11	Н	1918-1980	Multiple users: 1. W H Hayden & Co Ltd. 2. D Hill Carter & Co Ltd. 3. Hong Kong & Shanghai Banking Corp.	½d	1d	1½d			1B
H0012.13	Н	1905-1939	Multiple users: 1. Hong Kong & Shanghai Banking Corp. 2. Horner & Sons, London EC. 3. Horrockses, Crewdson & Co Ltd.			1½d	2½d	2	
H0012.13aM	Н	1924-1957	Multiple users: Six possible users. Five based in London and one in Manchester.	½d	1d	1½d	2½d		
H0012.14	Н	1920-1940	User unknown - London W1 postmarks.		1d	1½d			
H0170.01	H.A./&/C°	1912-1939	MacCabe, Hughes & Alexander Ltd, Shipping Agents, Liverpool.	½d	1d	1½d	2½d	1R	



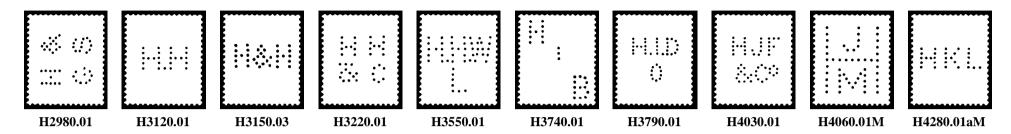
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	inatior	ıs	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose	identified oser (& are only suspected).	1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
H0280.01	HAW	1925-1980	User unknown - London EC, and London N1 postmarks.			1½d			
H0360.08	НВ	1915-1945	Hunter, Barr & Co Ltd, Wholesale Mfrs & Warehousemen, 57 Queen St, Glasgow.	½d		1½d		1L	
H0380.01	HB	1895-1950	User unknown - Brierley Hill, and Birmingham postmarks.	½d					
H0480.03	H/BC	1930-1940	Holborn MBC, Town Hall, High Holborn, London WC1.	½d		1½d			1C
H0530.05	HB/&C°	1920-1939	Ø Houlder Brothers & Co Ltd, Shipowners, London EC.			1½d			
H0680.01M	HB/L	1930-1939	User unknown - No postmark evidence.	½d					
H0680.03	HB/L	1920-1935	User unknown - Leeds postmarks.	½d				1C	
H0720.02	H.B./L ^d .	1902-1939	Healey Bros Ltd, Rope & Twine Mfrs, Cartridge Ropery, Heywood, Lancs.	½d					
H0730.01M	H&B/L ^d	1920-1966	Holden & Brooke Ltd, Pump Mfrs, Sirius Works, West Gorton, Manchester.	½d	1d	1½d		2	
H0730.02	H&B/L ^d	1908-1969	Howard Bullough Ltd, Textile machinery Mfrs, Atlas Works, Accrington.	½d		1½d	2½d	1C	



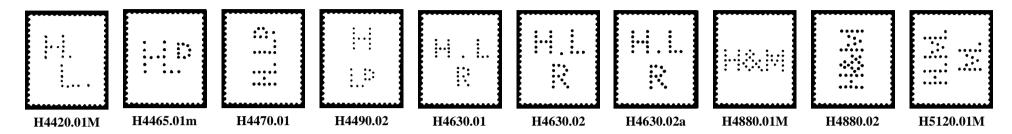
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enomi	inatior	ns	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose	identified Oser (& are only suspected).	1/2d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
H0950.01M	HBW/L ^d .	1920-1939	Harry B Wood Ltd, Produce Merchants & Importers, 201-205 Produce Exchange, Cathedral St, Manchester.	½d			2½d		
H1160.07	НС	1930-1939	Hull City & CBC, Guildhall, Hull, Yorks.	½d	1d	1½d		1C	
H1160.10	НС	1915-1940	Ø Hastings CBC, Town Hall, Wellington St, Hastings.	½d		1½d		1C	
H1190.01a	H.C.	1930-1940	Hove Corporation, Rates Office, Town Hall Annexe, Third Ave, Hove.	½d		1½d	2½d		1T
H1210.06M	Н&С	1905-1940	Harrisons & Crosfield Ltd, Wholesale Tea Dealers, 1-4 Great Tower St, London EC.	½d	1d	1½d	2½d	1C, 2	
H1210.06c	Н&С	1895-1936	User unknown - '132' Brighton postmarks.	½d			2½d		
H1240.01	HC/B	1895-1955	Harrison Cook , Shoe Rivet Makers, Britannia Mills, 1-15 Princip St, Birmingham. Also Malleable Nail Makers, 245 Heneage St, Birmingham.	½d		1½d		1R	
H1270.01	H/C.C.	1918-1939	User unknown - Harpenden, Hatfield, Much Hadham, and St Albans postmarks.			1½d			
H1340.01	HC&C°/Ld	1887-1939	User unknown - London EC postmarks.			1½d			
H1490.01	Н&Со.	1920-1975	Holt & Co (Leeds) Ltd, Warehousemen, Mfrs of High Grade Silk Hosiery, St Paul's St, and East		1d		2½d		



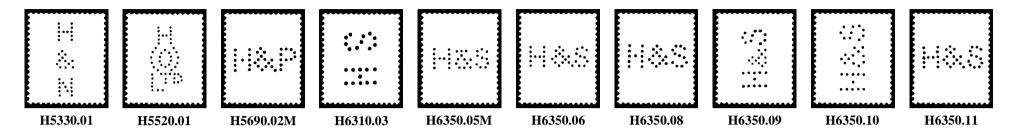
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	inatior	ıs	Perfin Upright	Perfin Sideways
rs Cat No.	Letters	Die in Ose	identified Oser (& are only suspected).	1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
H1590.03	HC°/Ld	1905-1937	Ø The Horsehay Co Ltd, Engineers, Ironfounders, and Bridge Builders, Horsehay, Shropshire.			1½d		1C	
H1600.01M	H&C°/Ld	1905-1945	User unknown - London SW postmarks.		1d	1½d	2½d		
H1620.01M	H&C°/L ^{td}	1928-1957	Multiple users: 1. W H & F J Horniman & Co Ltd, London N1. 2. Brodie, Williams & Boyes Ltd, Tea Merchants, London N1.	½d		1½d		1R	
H2000.01	H.D/&C°.	1903-1939	User unknown - Brighton & Hove, Sussex postmarks.		1d				
H2250.01v	HEC	1906-1939	Ø Hydraulic Engineering Co Ltd, Charles St, Chester.	½d				1C	
H2590.01	H.F.B	1910-1939	User unknown - Bristol postmarks.	½d	1d	1½d			
H2680.01	HF/D	1895-1939	Huntington Frères Branch, The Wall Paper Mfrs, Darwen.				2½d		
H2710.01	H.F./L.	1930-1952	Heyn, Franc & Lauder Ltd, Merchant Converters, 4 Chepstow St, Manchester.	½d	1d	1½d	2½d		1T
H2840.01	HG/&B	1935-1948	Hazel Grove & Bramhall UDC, The Council House, 249/251 London Rd, Hazel Grove.	½d		1½d			
H2960.01	HG/&S	1895-1939	User unknown - Birmingham postmarks.	½d		1½d			



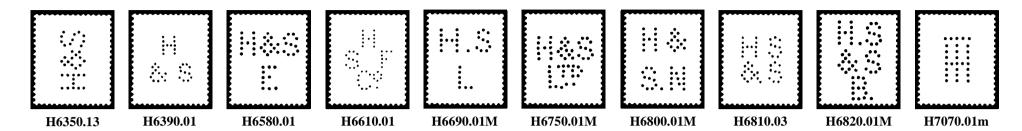
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	inatio	ns	Perfin Upright	Perfin Sideways
rs Cat No.	Letters	Die in Ose	identified Oser (& are only suspected).	1/2d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
H2980.01	H&/GS	1876-1962	H & G Simonds Ltd, Brewers, Bridge St, Reading, Berks. {Est 1760 - Regd 1885}.			1½d			
H3120.01	Н.Н	1930-1939	Ø Hick, Hargreaves & Co Ltd, Soho Ironworks, Bolton.			1½d			
H3150.03	Н&Н	1930-1945	User unknown - No postmark evidence.			1½d		1C	
H3220.01	HH/&C	1930-1939	Holland & Hannen and Cubitts Ltd, Builders & Contractors, H/O Queen Anne's Gate, London SW1.			1½d		1C	
H3550.01	H.H.W/L	1930-1939	User unknown - Leeds postmarks.	½d	1d	1½d			
H3740.01	H/I/B	1935-1939	Henshaw's Institution for the Blind, Manchester 16.	½d					
H3790.01	H.I.D/O	1908-1937	Hardman Ingham & Dawson Ltd, Rope & Twine Mfrs, Bankside Mill, Oldham, and Diamond Ropeworks, Royton.			1½d			
H4030.01	HJF/&C°	1895-1945	H J Fletcher & Co, Music Stool, Piano Action & Playing Fittings Mfrs, Bridge Works, New North Rd, London N1.			1½d			
H4060.01M	J/M in H	1905-1945	Mrs Hunt Ltd, Employment Agency, 86 High St, Marylebone, London W1.	½d		1½d			
H4280.01aM	HKL	1893-1965	H K Lewis & Co Ltd, Medical & Scientific Publishers, 136/140 Gower St, London WC.	½d	1d				



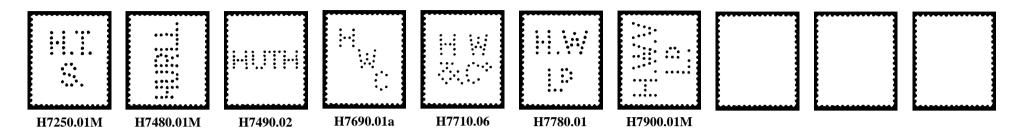
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).		Denom	ination	s	Upright	Sideways
15 Cat No.	Letters	Die in Ose	ruchtined Oser (& are only suspected).	½d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
H4420.01M	H./L.	1921-1965	Harrods Ltd, 87-135 Brompton Rd, Knightsbridge, London SW1.	½d			2½d	2	
H4465.01m	HL ^d (Mono)	1890-1945	Ø Harvey & Co Ltd, Millwrights, Engineers, and Merchants, Hayle, Cornwall.	½d		1½d			
H4470.01	H.L ^d .	1920-1939	Haslams Ltd, Textile Mfrs, George St, Manchester.	½d	1d	1½d			
H4490.02	H/L ^d	1901-1945	Humber Ltd, Cycle Mfrs - Works in Beeston, and Coventry.	½d		1½d	2½d	1C	
H4630.01	H.L/R	1895-1935	Heelas, Sons & Co Ltd, Linen Drapers, Housefitters and Furnishers, Broad St, and Minster St, Reading.	½d		1½d			
H4630.02	H.L/R	1910-1939	Ø Heelas, Sons & Co Ltd, Linen Drapers, Housefitters and Furnishers, Broad St, and Minster St, Reading.	½d	1d	1½d		1C	
H4630.02a	H.L/R	1930-1948	Ø Heelas, Sons & Co Ltd, Linen Drapers, Housefitters and Furnishers, Broad St, and Minster St, Reading.			1½d			
H4880.01M	Н&М	1895-1941	Hollingsworth & Matthews, Colonial Agents, 8 & 9 Barbican, London EC1.	½d					
H4880.02	Н&М	1920-1955	Harding & Messenger Ltd, Woollen Warehousemen, 22-23 Princess St, Hanover Sq, London W1.			1½d			
H5120.01M	H.M./M.	1920-1945	Hogg & Mitchell, Shirt Mfrs, Manufacturers, 6 & 8 Church St, Manchester 4.	½d		1½d			



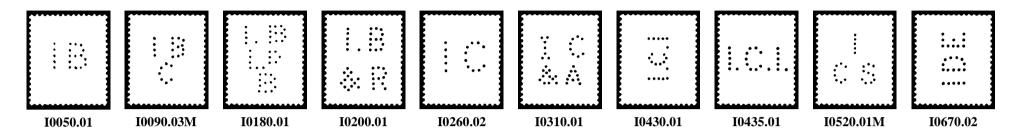
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	inatior	ıs	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose	identified oser (& are only suspected).	1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
H5330.01	H/&/N	1900-1935	Hull & Netherlands Steamship Co Ltd, Alexandra Chambers, Castle St, Hull.	½d					
H5520.01	H/(O)/L ^{td}	1930-1957	Hattersley (Ormskirk) Ltd, Brass Founders, Burscough Rd, Ormskirk.	½d		1½d	2½d	1R	
H5690.02M	Н&Р	1883-1969	Huntley & Palmers Ltd, Wholesale Biscuit & Cake Mfrs, Reading.	½d	1d	1½d	2½d	2	
H6310.03	HS	1903-1945	H Samuel, Watch Mfr, Diamond Merchant, Market St, Manchester. Also 178 Strand, London.	½d		1½d	2½d		
H6350.05M	H&S	1925-1941	Hampton & Sons Ltd, Upholsterers, 8 & 9 Pall Mall East, London SW1.		1d		2½d		
H6350.06	H&S	1885-1957	Hill & Smith Ltd, Iron & Steel Mfrs, London EC3, and Brierley Hill.		1d	1½d		1L	
H6350.08	H&S	1903-1945	Samuel Hanson & Son Ltd, Wholesale Grocers, 14-18 Eastcheap, London EC. Also Liverpool.	½d		1½d			
H6350.09	H&S	1883-1945	Ø Hatcher & Sons Ltd, Silk Mercers, Linen Drapers, etc., High St, Taunton, Devon.			1½d			
H6350.10	H&S	1928-1936	User unknown - London SW1 postmarks.	½d	1d	1½d	2½d	1L, 1C	
H6350.11	H&S	1924-1948	Howards & Sons Ltd, Chemical Mfrs, Ilford.	½d	1d	1½d	2½d		



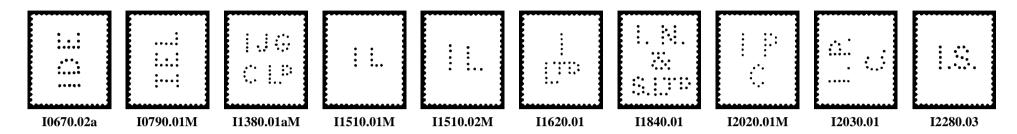
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	inatior	ıs	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose	identified oser (& are only suspected).	1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
H6350.13	H&S	1934-1939	User unknown - No postmark evidence.	½d					
H6390.01	H/&S	1920-1935	Hawkes & Son (London) Ltd, Musical Instrument Makers, 8/10 Denman St, Piccadilly Circus, London W1.			1½d			
H6580.01	H&S/E	1905-1954	J Hewit & Sons Ltd, City Tan Works, Edinburgh. {'Ltd' sometime after 1924}.	½d					
H6610.01	H/SF/C°.	1905-1939	Hadfield Steel Foundry Co Ltd, East Hecla Works, Tinsley, and Hecla Works, Newhall Rd, Sheffield.	½d			2½d		
H6690.01M	H.S/L	1890-1935	Harrod's Stores Ltd, 87-105 Brompton Rd, London SW1.			1½d			
H6750.01M	H&S/L ^{td}	1915-1957	Hartley & Sugden Ltd, Boiler Makers, Atlas Works, Halifax. Also London.	½d		1½d		2	
H6800.01M	H&/S.N	1920-1945	User unknown - Birmingham postmarks.	½d					
H6810.03	HS/&S	1900-1960	Hugh Stevenson & Sons Ltd, Cardboard Box Makers, Manchester.			1½d			
H6820.01M	H.S/&S/B.	1913-1945	User unknown - Banbury postmarks.	½d	1d	1½d		2	
H7070.01m	HT (Mono)	1912-1940	Hayward-Tyler & Co Ltd, Hydraulic Engineers, London EC2.	½d		1½d		1C	



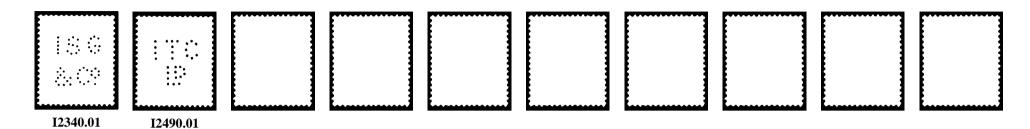
DC Cat No	Lattana	Die in Hee	Identified User (Ø are only suspected).	D	enom	inatior	ıs	Upright	Sideways
PS Cat No.	Letters	Die in Use	identified Oser (W are only suspected).	1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
H7250.01M	H.T./S.	1925-1969	Herbert Terry & Sons Ltd, Spring Mfrs, Redditch.				2½d		
H7480.01M	HURLL	1900-1935	Peter & Mark Hurll Ltd, Fire Brick Mfrs, Glenboig, Coatbridge.	½d					
H7490.02	HUTH	1885-1936	Frederick Huth & Co, Merchants and Merchant Bankers, 12 Tokenhouse Yard, London EC.				2½d		
H7690.01a	H\W\C	1930-1939	The Houndsditch Warehouse Co Ltd, Warehousemen, Houndsditch, London EC3.	½d		1½d		1L	
H7710.06	HW/&C°	1915-1939	Hitchcock, Williams & Co Ltd, Mfrs of Mantles, Costumes, Millinery, St Paul's Churchyard, London EC4.	½d					
H7780.01	H.W/L ^d	1905-1946	Herbert Whitworth Ltd, Cotton Goods Merchants, 115 Princess St, Manchester.			1½d	2½d		
H7900.01M	H.W.V/L ^d .	1895-1985	Hazell, Watson & Viney, Printers & Binders, Long Acre, London WC2. Also Aylesbury & Slough.			1½d			
	_							_	



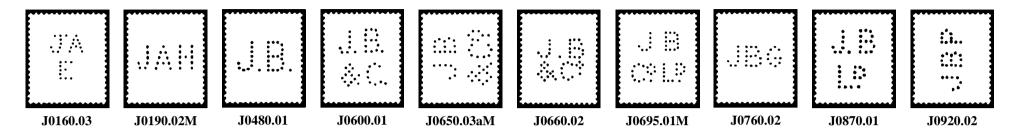
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	inatior	ıs	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose	identified oser (& are only suspected).	1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
I0050.01	IB	c1935	User unknown - No postmark evidence.			1½d			
I0090.03M	IB/C	1900-1941	Multiple users: 1. Ilkeston BC, Derbyshire. 2. Islington MBC, Upper St, London N1.	½d					
I0180.01	I.B/L ^d /B	1920-1939	Ireland Bros Ltd, Linen Mfrs, London & Belfast.	½d		1½d		1C	
I0200.01	I.B/&R	1930-1954	Ideal Boilers & Radiators Ltd, National Ave, Hull. Also London W1.	½d		1½d			
I0260.02	IC	1903-1945	Ipswich Corporation, Ipswich, Suffolk.	½d					
I0310.01	IC/&A	1934-1945	Ind, Coope & Allsopp Ltd, Brewers, London. {Formed June 1934}.			1½d		1C	
I0430.01	I.C.I	1935-1950	Imperial Chemical Industries Ltd, Witton, Birmingham 6.	½d	1d			1R	
I0435.01	I.C.I.	1926-1939	Ø Imperial Chemical Industries Ltd, H/O Nobel House, Buckingham Gate, London SW.		1d	1½d			
I0520.01M	I/CS	1920-1939	International Correspondence Schools Ltd, 38 International Buildings, Kingsway, London WC2.			1½d			
I0670.02	IDE	1935-1948	Ø T & W Ide, Glass, Varnish Oil & Colour Merchants, London.	½d				1C	



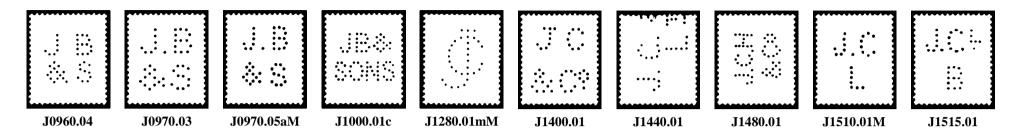
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	inatior	ns	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose	identified Oser (& are only suspected).	½d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
I0670.02a	IDE	1935-1939	User unknown - No postmark evidence.	½d		1½d			
I0790.01M	IEL	1933-1960	User unknown - No postmark evidence.	½d		1½d			2
I1380.01aM	IJG/CL ^d	1900-1965	I J & G Cooper Ltd, Warehousemen, Sevendale House, 7 Dale St, Manchester 1.		1d				
I1510.01M	IL	1935-1985	Ilford Ltd, Photographic Material Mfrs, Ilford, Essex.			1½d			
I1510.02M	IL	1910-1936	Ilford Ltd, Photographic Material Mfrs, Ilford, Essex.			1½d	2½d	2	
I1620.01	I/L ^{td}	1920-1939	Ø Ironside Ltd, General Merchants, 3 New London St, London EC3.		1d		2½d	1R	
I1840.01	I.N./&/S.L ^{td}	1933-1939	Isaac Naylor & Sons Ltd, Bradford, Yorks. {Sloper m/c N°. 65523 - single headed die. Delivered 23 rd November 1923}.			1½d			
I2020.01M	IP/C	1920-1936	I P Clarke & Co Ltd, Belgrave Threads, Humberstone Rd, Leicester.	½d	1d			2	
I2030.01	I.P./C.	1930-1945	User unknown - No postmark evidence.	½d	1d	1½d			1T
I2280.03	I.S.	1928-1935	User unknown - Manchester postmarks.			1½d			



PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).		Denor	ninatio	ons	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose	ruentifica Oser (& arc omy suspected).	1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
I2340.01	ISG/&C°.	1890-1939	I S Greenberg & Co, Electroplate Mfrs, 125/126 Hampton St, and 1 & 2 Hall St, Birmingham.			1½d		1R	
I2490.01	ITC/L ^d	1920-1941	User unknown - London EC postmarks.			1½d			

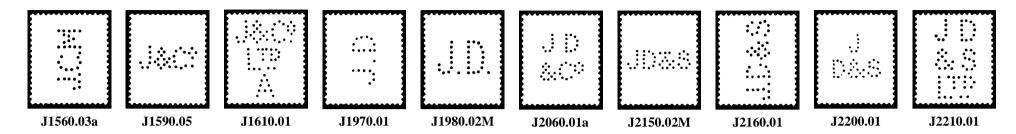


PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	inatio	ıs	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose	ruchtined Osci (& are only suspected).	½d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
J0160.03	JA/E	1922-1939	J A Ewing & Co (London) Ltd, Merchants, 73 Chiswell St, London EC1.	½d		1½d	2½d	1C	
J0190.02M	JAH	1905-1969	John A Hunter & Co Ltd, Provision Merchants, Liverpool.			1½d			
J0480.01	J.B.	1895-1936	Ø John Beddow & Sons Ltd, Brick, Pipe, and Tile Makers, Barnfield, Northyfield, and Victoria Brick & Tile Works, Aldridge, Staffs.	½d				1R	
J0600.01	J.B./&C.	1920-1939	James Bell & Co, Ship Owners, Paragon St, Hull.		1d			1C	
J0650.03aM	JB/&C°.	1929-1965	John Barker & Co Ltd, Department Store, High St, Kensington, London W. Also 'Barkers of Eastbourne'.	½d	1d	1½d	2½d		2
J0660.02	J.B/&C°.	1895-1958	Joseph Burgess & Son Ltd, Elastic Webb Mfrs, Leicester. Also Coalville and Littlethorpe.		1d			1L	
J0695.01M	JB/C°.L ^d .	1905-1960	John Brown & Co Ltd, Engineers & Shipbuilders, Clydebank, Glasgow. Also known as the 'Clydebank Engineering and Shipbuilding Works'.			1½d			
J0760.02	JBG	1906-1937	Ø Jewish Board of Guardians, 125, 127 & 129 Middlesex St, London E1.	½d		1½d		1C	
J0870.01	J.B/L ^d .	1912-1953	Jebb Bros Ltd, Waste Paper & Metal Merchants, Newcastle-upon-Tyne.	½d	1d	1½d		1C	
J0920.02	JBP	1935-1936	Ø John Brittain Pash & Co Ltd, Agricultural Engineer, Market Buildings, Chelmsford, Essex.	½d		1½d			

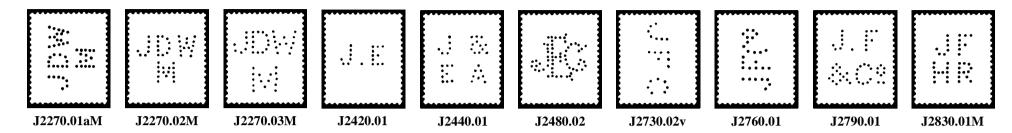


PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	inatior	ıs	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose	identified Oser (& are only suspected).	1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
J0960.04	JB/&S	1902-1939	John Bolding & Sons Ltd, Builders' Merchants, Grosvenor Works, 58 Davies St, London W1.			1½d			
J0970.03	J.B/&S	1895-1957	James Baldwin & Sons Ltd, Paper Bag Makers, Morville St, Birmingham 16.	½d					
J0970.05aM	J.B/&S	1905-1952	Joseph Burton & Sons Ltd, Grocers & Provision Merchants, Talbot St, Nottingham.	½d	1d	1½d		2	
J1000.01c	JB&/SONS	1912-1945	John Barran & Sons Ltd, Wholesale Clothing Mfrs, Chorley Lane, Leeds 1.	½d	1d	1½d			1T
J1280.01mM	JC mono	1915-1954	Jones' Sewing Machine Co Ltd, Sewing Machine Mfrs, Guide Bridge, Audenshaw, Near Manchester.			1½d		2	
J1400.01	JC/&C°.	1930-1945	User unknown - No postmark evidence.	½d					
J1440.01*	J.C.&C°/L ^{td}	1920-1960	John Colyer & Co Ltd, Wholesale Fruit Salesmen, High St, Aldershot.			1½d			
J1480.01	J.C.H/&C°	1930-1939	J C Houghton & Co, Fruit Brokers, Liverpool.	½d		1½d			
J1510.01M	J.C/L	1903-1939	The John Cockerill Line, Ship Owners, 37/38 Mark Lane, London EC3.	½d	1d	1½d		2	
J1515.01	J.Cl./B	1895-1957	James Colmer Ltd, Drapers & Warehousemen, 9 Union St, Bath, Somerset.	½d		1½d			1T

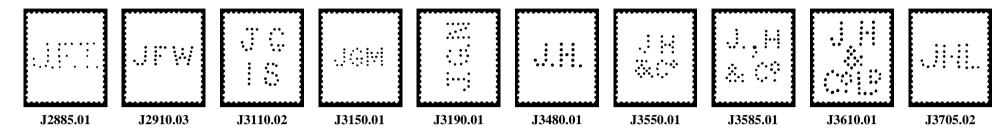
^{*} Note: A full strike of the 'Carpet Die' "J.C.&Co../Ltd.." (J1440.01) can be found on the last page of Section 'J'.



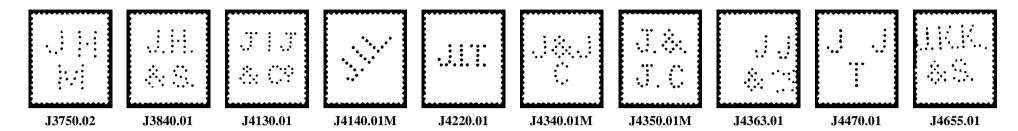
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	inatior	ıs	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose	identified oser (v are only suspected).	1/2d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
J1560.03a	J.C.M	1900-1939	Richard Johnson, Clapham & Morris Ltd, Metal Merchants & Manufacturers, 24 & 26 Lever St, Manchester.	½d	1d	1½d			1T
J1590.05	J&C°.	1925-1938	User unknown - Manchester postmarks.	½d		1½d			1T, 1C
J1610.01	J&C°./L ^{td} /A	1920-1969	User unknown - Liverpool postmarks.	½d				1C	
J1970.01	J.D	1930-1957	W W Jones, Dooly & Co Ltd, Shipping Agents, 12 Tithebarn St, Liverpool 2.	½d	1d				
J1980.02M	J.D.	1907-1939	Johnson, Dymond & Son, Auctioneers, Estate Agents, Valuers & Surveyors, Gracechurch St, London EC.	½d	1d	1½d	2½d	2	
J2060.01a	JD/&C°	1905-1935	Ø James Dinwiddie & Co, Hosiery Mfrs, Bridgebank Factory, Dundee.	½d	1d	1½d			1T
J2150.02M	JD&S	1901-1945	James Dixon & Sons, Mfrs of Silver and Best Sheffield Electro-Plate, Cornish Place, Sheffield. Also London EC.	½d				2	
J2160.01	J.D&S	1895-1935	User unknown - London, Sheffield, and Skipton postmarks. Note: Pin usually missing from "D" as illustrated.	½d		1½d			
J2200.01	J/D&S	1895-1936	Two users - one 1895-1905 in Manchester, the other 1930-1939. Later user Ø Johnson Dymond & Son Ltd , Auctioneers, London.	½d		1½d			
J2210.01	JD/&S/L ^{td}	1929-1957	J Darnell & Son Ltd, Boot & Shoe Factors, 76-94 Kingsland Rd, London E2.		1d	1½d			1C



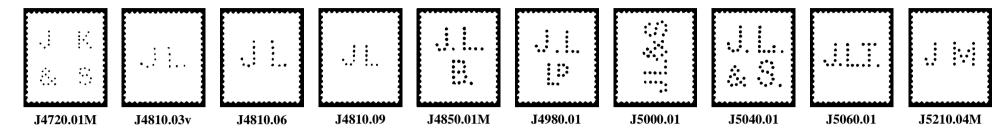
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	ination	ıs	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose	identified oser (& are only suspected).	1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
J2270.01aM	JDW/M	1930-1935	Ø J D Williams & Co Ltd, Merchants & Mfrs, The Dale St Warehouses, Manchester.	½d		1½d			2
J2270.02M	JDW/M	1900-1951	J D Williams & Co Ltd, Merchants & Mfrs, The Dale Street Warehouse, Manchester 1.		1d	1½d			2
J2270.03M	JDW/M	1920-1975	J D Williams & Co Ltd, Merchants & Mfrs, The Dale Street Warehouse, Manchester 1.	½d	1d	1½d		2	
J2420.01	J.E	1895-1945	John Every, Iron & Brass Founder, Phoenix Iron Works, Lewes, Sussex.	½d				1C	
J2440.01	J&/EA	1930-1939	J & E Atkinson Ltd, Perfume & Toiletries Mfrs, Edonia Works, Southwark Park Rd, London SE16.	½d				1C	
J2480.02	JEC	1880-1938	J C Edwards, Brick & Tile Mfrs, 'Terra Cotta Works', Ruabon, North Wales.			1½d			1T
J2730.02v	JFC	1930-1939	Ø Joseph Franses & Co Ltd, Match Importers. London.			1½d		1C	
J2760.01	JFC°.	1920-1935	User unknown - No postmark evidence. Note: Pins usually missing as illustrated.	½d		1½d		1C	1T
J2790.01	J.F/&C°	1883-1939	John Fowler & Co (Leeds) Ltd, Engineers, Steam Plough Works, Leathley Rd, Hunslett, Leeds.	½d		1½d	2½d		
J2830.01M	JF/HR	1907-1940	J F & H Roberts Ltd, Textile Mfrs, 21 Portland St, Manchester.		1d	1½d	2½d		1B



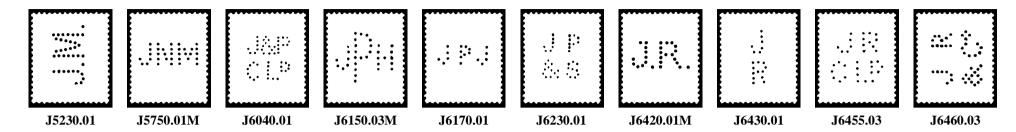
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	inatior	ıs	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose	identified Oser (& are only suspected).	1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
J2885.01	J.F.T.	1928-1939	Ø J F Taylor & Co, 'Fashion House of Distinction', College Green, Bristol.	½d		1½d		1C	
J2910.03	JFW	1928-1939	Ø Joseph F Waters, Manufacturers' Agents, 18/19 Lawrence Lane, London EC2.			1½d			
J3110.02	JG/IS	1900-1945	J G Ingram & Son Ltd, London India Rubber Works, Hackney Wick, (off Homerton Rd), London E.	½d		1½d	2½d	1R	
J3150.01	JGM	1883-1939	James Grant Maclean, Stock Broker, Iron Broker, and Accountant, 53 Murray Place, Stirling.	½d					
J3190.01	J.G.N	1930-1969	J G Needham Ltd, Coat Mfrs, 57-67 Great Ancoats St, Manchester 4. Also London W1.		1d	1½d	2½d		
J3480.01	J.H./&S.	1920-1941	User unknown - Bradford postmarks.	½d	1d				
J3550.01	JH/&C°	1910-1935	J Holdsworth & Co, Mat & Matting Makers, 5 Hart St, Wood St, London EC.	½d		1½d		1C	
J3585.01	J.,H/&C°.	1890-1939	G W Jones, Heard & Co, Shipbrokers, Newport, Mon.	½d		1½d		1R	
J3610.01	JH/&/C°.Ld.	1915-1939	Japp Hatch & Co Ltd, Shipbrokers, 51 St Mary Axe, London EC.			1½d	2½d	1C	
J3705.02	JHL	1920-1939	User unknown - London W1 postmarks.			1½d		1C	



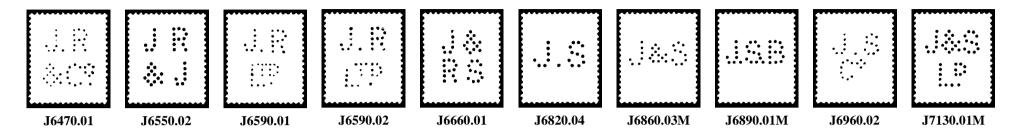
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	inatior	ıs	Upright	Sideways
15 Cat No.	Letters	Die in Ose	identified oser (& are only suspected).	1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
J3750.02	JH/M	1912-1965	John Heywood Ltd, Wholesale Stationers & Booksellers, Deansgate, Manchester.	½d	1d				
J3840.01	J.H./&S.	1930-1940	Joshua Hoyle & Sons, Cotton Goods Mfrs, Piccadilly, Manchester.	½d	1d	1½d			
J4130.01	JIJ/&C°.	1930-1939	John I Jacobs & Co Ltd, Shipowners, St Helen's Place, London EC3.			1½d	2½d	1R	
J4140.01M	J.I.L. (Diag)	1920-1948	Jute Industries Ltd, Jute Spinners & Mfrs, Meadow Place Buildings, Dundee.	½d	1d	1½d	2½d	2	
J4220.01	J.I.T.	1928-1957	Ø J I Thornycroft & Co Ltd, Shipbuilders, Woolston, Southampton.	½d		1½d		1L	
J4340.01M	J&J/C	1904-1941	J & J Cash Ltd, Ribbon, Tape & Label Mfrs, Kingfield Rd, Coventry.			1½d			
J4350.01M	J.&/J.C	1875-1939	J & J Colman Ltd, Mustard Makers, Carrow Works, Norwich. Also 108 Cannon St, London EC.			1½d	2½d		
J4363.01	JJ/&C°.	1910-1939	User unknown - Edinburgh, Midlothian postmarks.				2½d		
J4470.01	JJ/T	1913-1935	John & Joseph Taunton, Bed Mfrs, Sherbourne Works, Birmingham. {Est 1843}.	½d					
J4655.01	J.K.K./&S.	1935-1937	User unknown - No postmark evidence.			1½d			



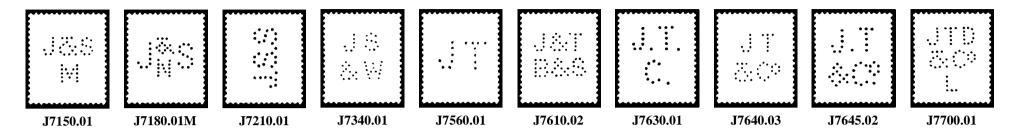
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enomi	ination	ıs	Perfin Upright	Perfin Sideways
rs Cat No.	Letters	Die in Ose	identified Oser (& are only suspected).	1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
J4720.01M	JK/&S	1915-1960	James Keiller & Son Ltd, Marmalade Mfrs, Dundee.	1/2 d		1½d			1T
J4810.03 v	JL	1907-1935	John Lysaght Ltd, Iron & Steel Mfrs, St Vincent Iron Works, Bristol.			1½d			
J4810.06	JL	1928-1940	John Lysaght Ltd, Iron & Steel Mfr, St Vincent Iron Works, Bristol.	½d	1d	1½d		1C	
J4810.09	JL	1935-1939	Joseph Lingford & Son Ltd, Baking Powder Mfrs, 'The Model Factory', Bishop Auckland, Co Durham.	½d	1d			1R, 1C	
J4850.01M	J.L./B.	1920-1965	Joseph Lucas Ltd, Electrical Mfrs, Great King St, Birmingham.			1½d	2½d	2	
J4980.01	J.L/L ^d	1903-1946	John Lysaght Ltd, Newport, Mon.		1d	1½d		1C	
J5000.01	JL&S	1881-1936	James Light & Son Ltd, Oil Refiners, Liadgo Oil Works, 9 Rumford St, Liverpool.	½d		1½d			1C
J5040.01	J.L./&S.	1912-1954	J Langdon & Sons Ltd , Warehousemen, Duke St, Liverpool 1.	½d	1d				
J5060.01	J.L.T.	1928-1968	Joseph L Thompson & Sons Ltd, Shipbuilders, North Sands Shippard, Sunderland.			1½d		1C	
J5210.04M	JM	1920-1939	John Miller Ltd, Mfg Stationers, 322-334 St George's Rd, Glasgow.	½d	1d	1½d		2	



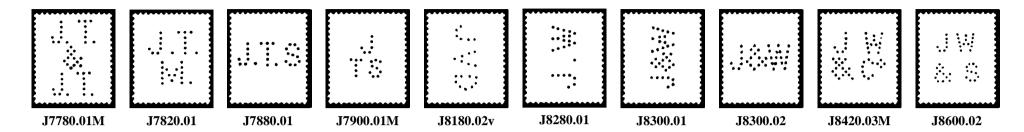
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	inatior	ıs	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose	identified Oser (& are only suspected).	1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
J5230.01	J.M.	1902-1965	John Miller & Co Ltd, Shipbrokers, Water St, Liverpool. Later John Miller & Co (Liverpool) Ltd, 24 Chapel St, Liverpool.	½d	1d	1½d	2½d		1C
J5750.01M	JNM	1935-1939	User unknown - No postmark evidence.	½d	1d	1½d			
J6040.01	J&P/CL ^d	1920-1940	J & P Coats Ltd, Sewing Cotton Mfrs, Ferguslie Thread Works, Paisley.	½d		1½d		1C	
J6150.03M	JPH	1895-1939	John Henry Potter & Sons Ltd, Silversmith & Cutler, 65-71 Division St, Sheffield.			1½d	2½d	2	
J6170.01	JPJ	1910-1939	John Palmer Junior & Co, Foreign Merchants, Finsbury Pavement, London EC2.			1½d	2½d	1C	
J6230.01	JP/&S	1900-1935	Josiah Parkes & Sons Ltd, Lock Makers, Willenhall, Staffs.	½d	1d	1½d	2½d	1R	
J6420.01M	J.R.	1912-1975	Joseph Rank Ltd, Flour Millers, Hull.				2½d		
J6430.01	J/R	1920-1968	User unknown - Cardiff postmarks.	½d		1½d		1L	
J6455.03	JR/CL ^d	1920-1940	Ø Jeremiah Rotherham & Co Ltd, 76-91 High St, Shoreditch, London E1.	½d	1d	1½d		1C	
J6460.03	JR/&C°	1897-1957	John Richardson & Co Ltd, Mfg Chemists, 10 Friar Lane, Leicester.	½d					



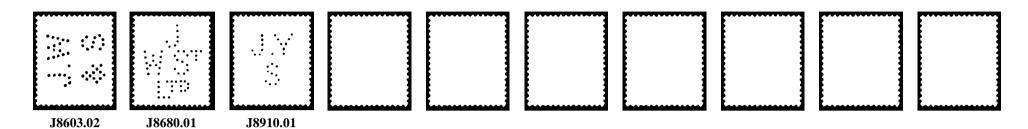
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	Г	D enom	inatio	ns	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose	ruchtined oser (& are only suspected).	1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
J6470.01	J.R/&C°.	1928-1939	User unknown - Birmingham postmarks.	½d					
J6550.02	JR/&J	1910-1954	J Rands & Jeckell, Tent & Sack Mfrs, The Eastern Counties Sack, Rick-cloth, and Tent Manufactory, Ipswich.	½d		1½d		1C	
J6590.01	J.R/L ^{td} .	1905-1945	Joseph Rank Ltd, Millers, 27 Leadenhall St, London EC.	½d		1½d		1C	1T
J6590.02	J.R/L ^{td} .	1913-1939	Joseph Rank Ltd, Flour Millers, Birkenhead. Offices: Corn Exchange Buildings, 11 Brunswick St, Liverpool.			1½d			
J6660.01	J&/RS	1885-1965	J & R Smith Ltd, Carpet Importers and Dealers, 19 Williamson Sq, Liverpool.		1d				
J6820.04	J.S	1903-1952	Ø James Snook & Co Ltd, Warehousemen, Nottingham.	½d		1½d		1C	
J6860.03M	J&S	1920-1936	A A Jones & Shipman Ltd, Machine Tool Makers, New Century Works, East Park Rd, Leicester.	½d	1d	1½d		2	
J6890.01M	J.S.B	1895-1945	Joseph Sykes Brothers, Clothing Mfrs, Lindley, Huddersfield.	½d		1½d		2	
J6960.02	J.S/C°	1920-1935	User unknown - Birmingham, Dublin, Leeds, and London SW postmarks.	½d		1½d			
J7130.01M	J&S/L ^d .	1915-1940	Jordan & Sons Ltd, Printers, Seal Engravers, Stationers, 116/117 Chancery Lane, London WC2.	½d			2½d	2	



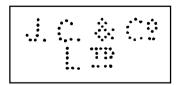
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enomi	inatior	ıs	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose	identified Oser (& are only suspected).	1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
J7150.01	J&S/M	1890-1952	Jaffe & Sons, Merchants, 101 Princess St, Manchester.	½d		1½d	2½d	1R	
J7180.01M	J(&/N)S	1904-1965	Jarrold & Sons Ltd, Letterpress & Lithographic Printer, Norwich.	½d	1d	1½d		2	
J7210.01	J.S.S	1910-1939	John Sutcliffe & Son, Shipping Agents, Grimsby.	½d		1½d			
J7340.01	JS/&W	1890-1939	Johns, Son & Watts Ltd, Box & Carton Mfrs, 40 City Road, London EC.	½d		1½d		1C	
J7560.01	JT	1885-1945	Ø James Townsend & Sons, Wholesale Stationers & Printers, Ganby St, Exeter.	½d			2½d		
J7610.02	J&T/B&S	1922-1935	User unknown - No postmark evidence.		1d			1C	
J7630.01	J.T./C.	1920-1940	User unknown - Whitworth, Manchester postmarks.	½d	1d		2½d	1C	
J7640.03	JT/&C°	1900-1939	James Templeton & Co, Carpet Mfrs, 34/38 Little Britain, London EC1.	½d	1d	1½d		1R	
J7645.02	J.T/&C°.	1885-1935	James Templeton & Co, Carpet Mfrs, William St, Greenhead, Glasgow.	½d					1T
J7700.01	JTD/&C°/L	1895-1940	James T Donald & Co Ltd, Iron Merchants, 345 Argyle St, (later 35 McAlpine St), Glasgow.			1½d			



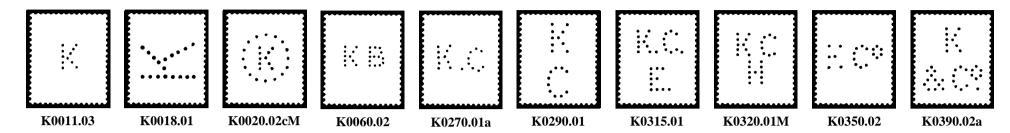
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	inatior	ns	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose	identified Oser (& are only suspected).	1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
J7780.01M	J.T./&/J.T.	1895-1970	J T & J Taylor Ltd, Bakeridge, Cheapside, and Branch Rd Mills, Batley, Yorks.	½d		1½d		2	
J7820.01	J.T./M.	1930-1940	User unknown - Manchester postmarks.	½d		1½d			
J7880.01	J.T.S	1910-1939	Joseph Town & Sons Ltd, Paper Makers, Leeds.			1½d		1C	
J7900.01M	J/TS	1920-1941	Joseph Travers & Sons Ltd, Wholesale Grocers, Wine & Spirit Merchants, 119 Cannon St, London EC.				2½d	1R	
J8180.02v	JVD	1907-1940	J V Drake & Co, Colonial Merchants, 21 Mincing Lane, London EC.	½d		1½d	2½d		
J8280.01	J.W	1890-1954	Joseph Williams Ltd , Publishers of Music, Books, and Dramatic Works, 32 Great Portland St, London W1. {Est 1808}.		1d	1½d			
J8300.01	J&W	1881-1939	Jones & Willis, Church Furniture Mfrs, 43 Great Russell St, London WC.	½d					
J8300.02	J&W	1880-1935	Ø Jones & Willis, Church Furniture Mfrs, Birmingham. {"W" is complete}.		1d			1C	
J8420.03M	JW/&C°	1922-1939	J Wippell & Co Ltd, Church Furniture Mfrs, 4 & 5 Duncannon St, London WC2. Also Exeter.	½d		1½d		1L, 1R	
J8600.02	JW/&S	1895-1936	User unknown - London EC, and Newcastle-on-Tyne postmarks.			1½d			



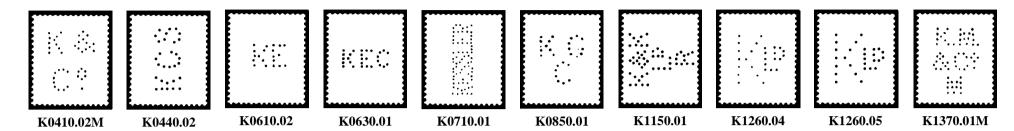
PS Cat No.	Letters	Die in Use	Use Identified User (Ø are only suspected).	D	enom	inatior	ıs	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose	ruchtined Osci (& are only suspected).	½d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
J8603.02	J.W/&S	1905-1935	James Wiley & Sons Ltd, Nut, Bolt & Rivet Mfr, Eagle Works, Darlaston, Staffs.	½d					
J8680.01	J/WS ^t /L ^{td}	1930-1940	Jerrards (Wood St) Ltd, Milliners and Haberdashers, Wood St, London EC2.	½d	1d	1½d			
J8910.01	J.Y/S	1905-1939	James Young Sons & Co Ltd, Umbrella Mfrs, 341 Argyle St, Glasgow.	½d				1C	



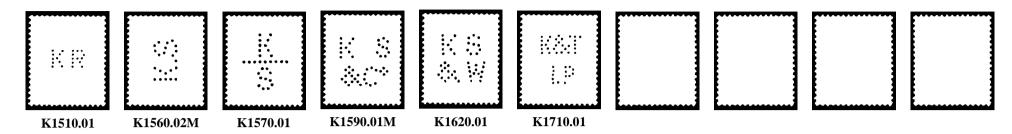
Full strike (re-constructed from overlapping examples) for the 'Carpet Die' "J.C.&Co../Ltd.." (J1440.01)



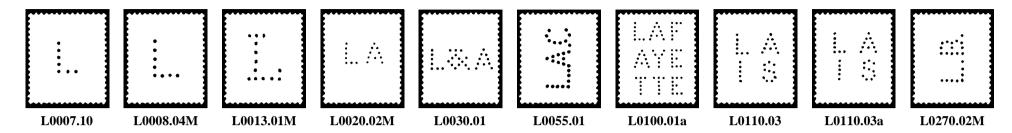
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	inatior	ıs	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose	identified oser (v are only suspected).	1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
K0011.03	K	1930-1940	Multiple users: 1. Keep Bros Ltd, Export Merchants, Birmingham. 2. Klaxon Ltd, 36 Blandford St, London W1.	½d		1½d	2½d	1C	
K0018.01	K	1930-1939	Kay & Co Ltd, Mail Order Company, Worcester.	½d	1d	1½d	2½d	1C	
K0020.02cM	K in Circle	1905-1935	Ø Archibald Kenrick & Sons Ltd, Ironfounders, West Bromwich.			1½d			
K0060.02	KB	1920-1939	Baxter & Son, Fish Merchants, Billingsgate, London EC.	½d					
K0270.01a	K.C	1930-1936	User Unknown - No postmark evidence.	½d	1d	1½d			
K0290.01	K/C	1930-1945	User unknownth, Yorks postmarks.	½d		1½d			
K0315.01	K.C./E.	1902-1950	Keighley Corporation, Engineers Office, College St, Keighley, Yorks.	½d		1½d			
K0320.01M	KC/H	1930-1965	Kings College Hospital, London.	½d	1d	1½d			
K0350.02	KC°	1929-1940	User unknown - No postmark evidence.		1d	1½d		-	
K0390.02a	K/&C°.	1930-1970	King & Co Ltd, Iron & Steel Merchants, South Church Side, Hull.	½d		1½d		1C	



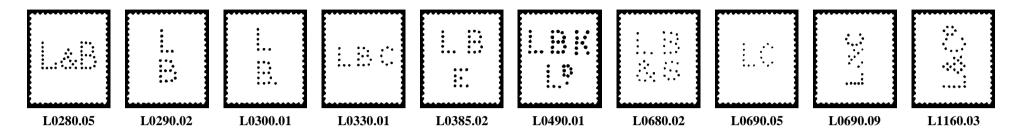
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enomi	inatior	ıs	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose	identified Oser (& are only suspected).	1/2d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
K0410.02M	K&/C°.	1890-1935	Kannreuther & Co, General Merchants, 86 Parade, Birmingham.			1½d		2	
K0440.02	KCS	1915-1945	Ø Kettering Co-operative Society, Kettering.	½d				1R	
K0610.02	KE	1930-1940	User unknown - London postmarks.	½d		1½d		1C	
K0630.01	KEC	1915-1939	Kent Education Committee, Maidstone, Kent.	½d					
K0710.01	KESSLER	1895-1954	Kessler & Co, Stuff & Wool Merchants and Shippers, Bradford. {Est 1830}.	½d		1½d	2½d	1C	
K0850.01	KG/C	1928-1952	Ø Kidderminster Gas Co, Pitts Lane, Kidderminster, Worcs.	½d					
K1150.01	K&K/L ^d /R	1925-1936	Kelsall & Kemp Ltd, Woollen Mfrs, Butts Mills, Rochdale.			1½d	2½d		1T
K1260.04	K ^{ld}	1900-1939	Kodak Ltd, Photographic Mfrs, Kingsway, London WC2. Also 'The Works', Wealdstone, Harrow, Middx.	½d		1½d	2½d		
K1260.05	K ^{ld}	1935-1945	Kodak Ltd, Photographic Mfrs, Kingsway, London WC2. Also 'The Works', Wealdstone, Harrow, Middx.				2½d		
K1370.01M	K.M./&C°./M	1920-1957	Kendal, Milne & Co, Warehousemen, Manchester.	½d		1½d	2½d	2	



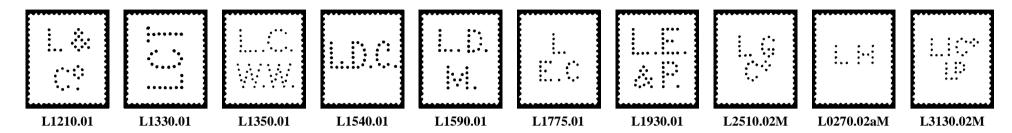
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enomi	inatior	ıs	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose	identified eser (& are only suspected).	½d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
K1510.01	KR	1920-1935	User unknown - London SW postmarks.			1½d		1C	
K1560.02M	K.S	1905-1970	Kean & Scott, Warehousemen, Kayaness House, Blucher St, and 4 Lower Priory, Birmingham.		1d	1½d			
K1570.01	K//S	1890-1940	Multiple users: J & T Sinclair & Co Ltd, and Kingan & Co Ltd. Both were Provisions Merchants at 7/11 Tomb St, Belfast.	½d	1d				1T
K1590.01M	KS/&C°	1883-1940	Kleinwort Sons & Co (Ltd), Bankers, 20 Fenchurch St, London EC.			1½d	2½d	2	
K1620.01	KS/&W	1910-1935	Keary, Stokes & White, Solicitors, Chippenham, Wiltshire.			1½d			
K1710.01	K&T/L ^d	1925-1939	Kearley & Tonge Ltd, Wholesale Grocers, Provision Merchants, Tea Blenders, Mitre Sq, London EC3.	½d	1d				
								_	
	-							_	



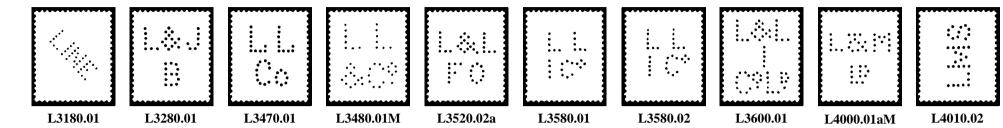
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	ination	ıs	Perfin Upright	Perfin Sideways
rs Cat No.	Letters	Die in Ose	identified Osef (& are only suspected).	1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
L0007.10	L 7-pins	1904-1954	Lumsden & Co, Stock & Share Brokers, 29 Cornhill, and Stock Exchange, London EC.	½d		1½d	2½d	1C	
L0008.04M	L 8-pins	1927-1965	Messrs Longmores, Solicitors, 24 Castle St, Hertford, Herts.	½d		1½d	2½d		1T
L0013.01M	L 13-pins	1890-1940	User unknown - Hoddesdon (Herts), and London W postmarks.	½d		1½d			
L0020.02M	LA	1930-1939	The London Assurance, 1 King William St, London EC4. Branches nationwide.				2½d	1R	
L0030.01	L&A	1910-1939	Lawn & Alder Ltd, Merchants & Colonial Agents, Cross St and Kirby St, Hatton Garden, London.	½d		1½d			
L0055.01	L.A.C	1930-1945	User unknown - No postmark evidence.	½d		1½d			
L0100.01a	LAF/AYE/TTE	1931-1952	Lafayette Ltd, Photographers, Westmorland St, Dublin. Also Belfast, Glasgow, London, and Manchester.		1d	1½d	2½d		
L0110.03	LA/IS	1905-1935	Law Accident Insurance Society Ltd, South London Branch, 279 Borough High St, London SE1.	½d		1½d			
L0110.03a	LA/IS	1905-1939	Law Accident Insurance Society Ltd, South London Branch, 279 Borough High St, London SE1.	½d		1½d		1C	
L0270.02M	L.B.	1900-1935	User unknown - Newcastle-on-Tyne postmarks.	1/2d					



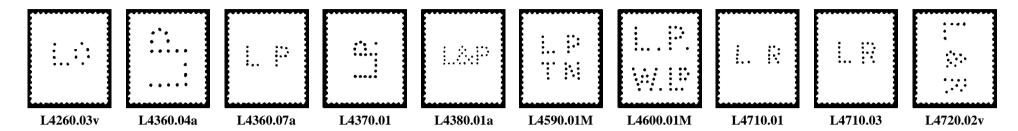
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	inatior	ıs	Perfin Upright	Perfin Sideways
rs Cat No.	Letters	Die in Ose	identified Oser (& are only suspected).	1/2d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
L0280.05	L&B	1895-1939	Ø Low & Bonar Ltd, Jute Goods Manufacturers, 63-73 King St, Dundee.	½d			2½d		
L0290.02	L/B	1890-1939	Lindrea & Co Ltd, Leather Merchants and Boot & Shoe Mfrs, Bridge St, 33-34 Maryleport St, and 82 Castle St, Bristol.	½d	1d	1½d			1C
L0300.01	L/B.	1925-1939	Low & Bonar Ltd, Jute Goods Mfrs, 63-73 King St, Dundee.	½d	1d	1½d	2½d	1C	
L0330.01	LBC	1930-1948	Ø Lymington Borough Council, Lymington, Hants.	½d		1½d			
L0385.02	LB/E	1905-1940	Lear Browne & Co, Trimming & Woollen Merchants, 22 Goldsmith St, Exeter.	½d		1½d		1C	
L0490.01	LBK/L ^d	1895-1945	Levy Bros & Knowles Ltd, Sack & Bag Mfrs, 26 Mark Lane, London EC.			1½d			
L0680.02	LB/&S	1915-1940	Lewis Berger & Sons Ltd, Paint Mfrs, Morning Lane, Homerton, London E9.			1½d	2½d	1C	
L0960.05	LC	1928-1939	Leyton Borough Council, London E10.	½d					
L0990.09	L&C	1920-1935	User unknown - No postmark evidence.				2½d		
L1160.03	L&C°	1902-1954	Liberty & Co Ltd, Department Store, Regent St, London W1. Also Paris.	½d		1½d	2½d	1C	1B



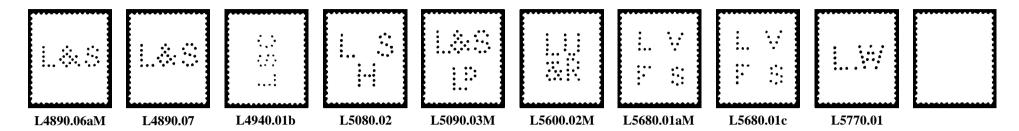
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	Г	enom	inatio	ns	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose	identified eser (so are only suspected).	1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
L1210.01	L&/C°.	1930-1939	User unknown - No postmark evidence.	½d					
L1330.01	LCT	1905-1964	City of Leicester Tramways Dept, Later to become Leicester City Transport.			1½d			
L1350.01	L.C./W.W.	1895-1952	Leicester Corporation Water Works, Bowling Green St, Leicester.		1d	1½d			
L1540.01	L.D.C.	1910-1945	Louis Dreyfus & Co. Liverpool and Hull postmarks.	½d		1½d		1R	
L1590.01	L.D./M.	1928-1952	Lancashire Dynamo & Motor Co Ltd, Trafford Park, Manchester. Name changed in December 1932 to Lancashire Dynamo & Crypto Ltd.	½d	1d	1½d	2½d		1T
L1775.01	L/E.C	1910-1939	Lindsey County Council Education Committee, Lincoln, Lincs.		1d			1C	
L1930.01	L.E./&P.	1905-1955	Langstaff, Erembert & Co, Forwarding Agents, 5 Chapel St, Liverpool 3. Also offices in London.	½d		1½d	2½d		
L2510.02M	LG/C°	1907-1939	The London Glove Co, 45 & 45A Cheapside, London EC.	½d	1d	1½d	2½d	2	
L2760.02aM	LH	1928-1939	Messageries de Journaux Hachette, Wholesale Foreign Newsagents, 3 La Belle Sauvage, London EC4.	½d	1d	1½d	2½d	2	
L3130.02M	LICº/Ld	1930-1939	Legal Insurance Co Ltd, Legal Insurance Buildings, 231 Strand, London WC2.	½d	1d	1½d		1L	



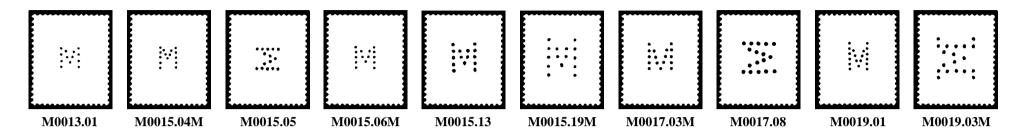
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	inatior	ıs	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose	identified Oser (& are only suspected).	1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
L3180.01	LINE (Diag)	1895-1969	John Line & Sons Ltd, Artistic Wallpaper Mfrs, 162-163 Aldersgate St, London EC.	½d		1½d	2½d	1R	
L3280.01	L&J/B	1915-1940	User unknown - Bristol postmarks.	½d		1½d		1C	
L3470.01	LL/Co	1930-1939	User unknown - Bootle postmarks.	½d		1½d			
L3480.01M	LL/&C°.	1905-1935	User unknown - Aldgate, London E postmarks.	½d	1d			2	
L3530.02a	L&L/FO	1909-1954	Ø London & Lancashire Fire Insurance Co Ltd, 155 Leadenhall St, London EC.	½d	1d	1½d			
L3580.01	LL/IC°	1935-1939	Ø The London & Lancashire Insurance Co Ltd, 7 Chancery Lane, London WC2.			1½d			
L3580.02	LL/IC°	1920-1941	The London & Lancashire Insurance Co Ltd, 7 Chancery Lane, London WC2.			1½d	2½d		
L3600.01	L&L/I/C°.Ld.	1930-1945	The London & Lancashire Insurance Co Ltd, Manchester.			1½d			
L4000.01aM	L&M/L ^d	1925-1939	Linotype & Machinery Ltd, Printing machine Mfrs, 9 Kingsway, London WC2.				2½d	2	
L4010.02	LMS	1905-1939	Lucien Marcan's Successors, Wool Merchants, 130 Sunbridge Rd, Bradford.		1d	1½d	2½d		



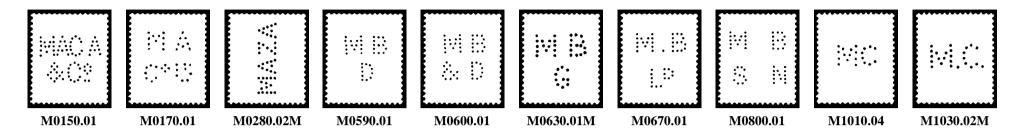
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	inatior	ns	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose	identified Oser (& are only suspected).	1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
L4260.03v	LO	1925-1939	Ø L Orlik Ltd, Tobacco Pipe Mfrs, 14/17 Carthusian St, London EC1.	½d		1½d		1C	
L4360.04a	LP	1925-1940	Ø Lewis & Peat Ltd, Produce Brokers, 6 Mincing Lane, London EC3.	½d		1½d			1T
L4360.07a	LP	1933-1937	User unknown - London postmarks.	½d		1½d		1C	
L4370.01	L.P.	1935-1939	User unknown - No postmark evidence.	½d				1C	
L4380.01a	L&P	1890-1939	London & Paris Exchange Ltd, Bankers, London EC2.	½d				1C	
L4590.01M	LP/TN	1928-1969	Lipton Ltd, Tea Merchants, H/O 179-189 City Rd, London EC1.	½d	1d	1½d	2½d	2	
L4600.01M	L.P./W.L ^d	1910-1948	Lloyd's Packing Warehouses Ltd, 73-75 Whitworth St, Manchester 1.	½d	1d	1½d		2	
L4710.01	LR	1930-1939	Lloyd's Register of Shipping, 71 Fenchurch St, London EC3.			1½d	2½d		
L4710.03	LR	1920-1939	Lloyd's Register of Shipping, 71 Fenchurch St, London EC3.	½d	1d		2½d	1R	
L4720.02v	L&R	1925-1939	User unknown - No postmark evidence.			1½d	2½d	1C	



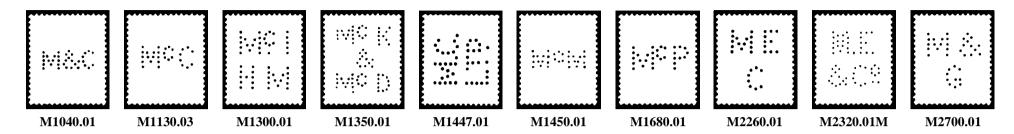
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	inatior	ıs	Upright	Sideways
rs Cat No.	Letters	Die in Ose	identified Oser (& are only suspected).	1/2d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
L4890.06aM	L&S	1900-1945	Leathwait & Simmons, Advertising Agents, 34 Throgmorton St, London EC3.	½d	1d	1½d	2½d	2	
L4890.07	L&S	1930-1939	Leigh & Sillavan Ltd, Metal Merchants, Deansgate, Manchester. Later Arkwright House, Manchester 3.			1½d			
L4940.01b	LSC	1930-1941	The Lancashire Steel Corporation Ltd, Irlam, Manchester, Lancs. Also Warrington.			1½d			
L5080.02	LS/H	1920-1940	Lofthouse & Saltmer Ltd, Wholesale Druggists & Mfg Chemists, Market Place, Hull.	½d	1d	1½d			1T
L5090.03M	L&S/L ^d	1905-1939*	Lepard & Smith Ltd , Wholesale Stationers, Great Earl St, London WC2. * Later used 1962-1964 by 'S.E.P.S'.			1½d			
L5600.02M	LU/&R	1925-1965	Law Union & Rock Insurance Co Ltd, 7 Chancery Lane, London WC2. Also 110 West George St, Glasgow C2. {Est 1806}.	½d	1d	1½d	2½d	2	
L5680.01aM	LV/FS	1930-1940	Liverpool Victoria Friendly Society, Southampton Row, London WC		1d	1½d		2	
L5680.01c	LV/FS	1935-1939	Ø Liverpool Victoria Friendly Society, Southampton Row, London WC.			1½d		1C	
L5770.01	L.W	1908-1945	Longworth Wilding & Son Ltd, Stationer, Bookseller, and Postcard Publisher, 33 Castle St, Shrewsbury, Shropshire.	½d		1½d		1R	



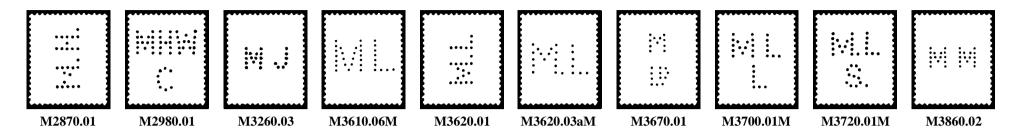
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	inatior	ıs	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose	identified Oser (& are only suspected).	1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
M0013.01	M 13-pins	1935-1940	H Maclaine & Co (London) Ltd, Ship Brokers & Shipping Agents, London EC3.	½d		1½d	2½d	1C	
M0015.04M	M 15-pins	1895-1945	J Morrison & Sons Ltd, Twine Makers, 222 Upper Thames St, London EC4.	½d		1½d			
M0015.05	M 15-pins	1895-1939	Multiple users: 1. McQueen & Co, Hat Makers, London EC. 2. McCorquodale & Co Ltd, Stationers, Caxton Works, Glasgow.			1½d			
M0015.06M	M 15-pins	1920-1937	I & R Morley Ltd, Hosiery Mfrs, 8 Wood St, London EC2.	½d		1½d	2½d	1L, 1R, 2	
M0015.13	M 15-pins	1915-1939	Maple & Co Ltd, House Furnishers, London W1.		1d	1½d		1R	
M0015.19M	M 15-pins	1905-1937	User unknown - London and Manchester postmarks.	½d		1½d			
M0017.03M	M 17-pins	1920-1945	Machinery Publishing Co Ltd, Fifth Floor, High Holborn House, 52-54 High Holborn, London WC1.	½d		1½d		2	
M0017.08	M 17-pins	1903-1957	Horace Marshall & Son Ltd , Publishers, 46 Farringdon St, London EC4. Later Temple House, Tallis St, London EC4.	½d		1½d			
M0019.01	M 19-pins	1930-1936	User unknown - No postmark evidence.	½d					
M0019.03M	M 19-pins	1883-1935	Robert MacAndrew & Co, Merchants, 5 Laurence Pountney Hill, London EC.				2½d		1T



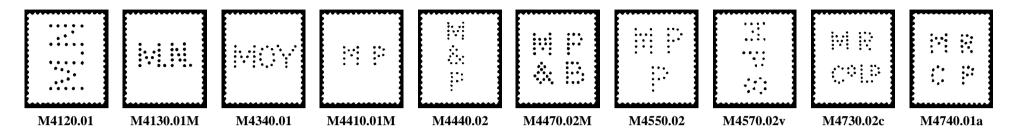
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	ination	ns	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose	ruchtined Oser (& are only suspected).	½d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
M0150.01	MACA/&C°	1885-1952	MacAndrews & Co, Shipowners, MacAndrew Line, 5 Chapel St, Liverpool.	½d				1C	
M0170.01	MA/C°Ld	1930-1939	Manlove Alliott & Co Ltd, Engineers, Bloomsgrove Works, Norton St, Radford, Nottingham.	½d		1½d		1C	
M0280.02M	MAZA	1924-1939	Mazawattee Tea Co Ltd, Tower Hill, London EC3.	½d	1d	1½d	21/2d		1B, 2
M0590.01	MB/D	1930-1939	Ø Metropolitan Borough of Deptford, Town Hall, New Cross Rd, London SE.	½d					
M0600.01	MB/&D	1920-1936	Mirrlees, Bickerton & Day Ltd, Diesel Engine Mfrs, Hazel Grove, Nr Stockport, Cheshire.			1½d			
M0630.01M	MB/G	1920-1939	Metropolitan Borough of Greenwich, Town Hall, Greenwich High Rd, Greenwich, London SE10.	½d		1½d		2	
M0670.01	M.B/L ^d	1905-1935	The Mint, Birmingham, Ltd, Coinage Contractors, Icknield St, Birmingham.			1½d		1R	
M0800.01	MB/SN	1925-1939	Metropolitan Borough of Stoke Newington, Town Hall, Church St, London N16.			1½d			
M1010.04	MC	1920-1039	Multiple users: 1. Magdalen College, Oxford University, Oxford. 2. Margate Corporation, Margate, Kent.	½d	1d	1½d		1C	
M1030.02M	M.C.	1928-1945	Manchester Collieries Ltd, Walkden, Lancs.			1½d			



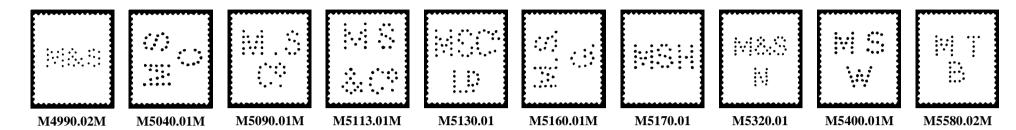
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	inatior	ıs	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose	identified oser (& are only suspected).	½d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
M1040.01	M&C	1930-1939	User unknown - No postmark evidence.	½d	1d	1½d		1C	
M1130.03	M°C	1899-1954	McCorquodale & Co Ltd, Printers, Euston Square, London NW1.	½d				1C	1C
M1300.01	M°.I/HM	1912-1946	McIntyre, Hogg, Marsh & Co Ltd, Shirt, Collar, and Pyjama Mfrs, 2/4 New Basinghall St, London EC2.			1½d			
M1350.01	McK/&/M°D	1915-1939	McKinnon & McDonald (Scotland) Ltd, Glasgow.		1d	1½d			
M1447.01	M.C./L ^{td}	1930-1935	User unknown - Manchester postmarks.		1d				
M1450.01	M ^c M	1910-1939	McMullen & Co Ltd, Hertford, Herts.	½d		1½d		1C	
M1680.01	M°P	1912-1937	John E McPherson & Sons, Distillers, Newcastle upon Tyne, Edinburgh, and London.	½d				2	
M2260.01	ME/C	1930-1945	User unknown - Leicester postmarks.	½d	1d			1C	
M2320.01M	M.E/&C°	1920-1957	Mann Egerton & Co Ltd, Motor Body Builders, 5 Prince of Wales Rd, and Cromer Rd, Norwich, Norfolk. Also 145 Norfolk St, Kings Lynn.	½d				2	
M2700.01	M&/G	1935-1940	Marple & Gillott Ltd, Steel & Metal Merchants, Sheffield 9.	½d		1½d		2	2



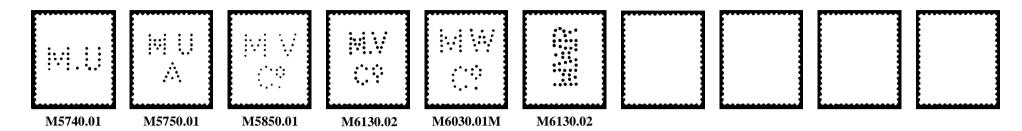
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	inatior	ns	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose	identified eser (& are only suspected).	1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
M2870.01	M.H.	1925-1939	May & Hassell Ltd, Timber Importers, South Liberty Lane, Bristol.	½d					
M2980.01	MHW/C	1902-1939	Matterson, Huxley & Watson Ltd, Agricultural Engineers, and Ironmongers, Coventry.		1d	1½d		1C	
M3260.03	MJ	1920-1935	Ø M Jacoby & Co Ltd, Lace & Textile Mfrs, Broadway, Nottingham.	½d					
M3610.06M	ML	1930-1945	User unknown - Glasgow postmarks.	½d					
M3620.01	M.L	1915-1957	Manchester Liners Ltd, Cargo Freight Shipowners & Brokers, St Ann's Square, Manchester 2.	½d					
M3620.03aM	M.L	1930-1966	MacFarlane Lang & Co Ltd, Biscuit Manufacturers, Imperial Biscuit Works, Osterley, Middx.	½d		1½d	2½d		
M3670.01	M/L ^d .	1930-1939	User unknown - Kensington postmarks.			1½d			
M3700.01M	ML/L	1915-1940	Meccano Ltd, Metal Construction Toy Makers, H/O & Factory in Binns Rd, Liverpool.	½d	1d	1½d	2½d	2	
M3720.01M	M.L/S.	1930-1965	Morses Ltd, Swindon.	½d		1½d			
M3860.02	MM	1912-1939	User unknown - No postmark evidence.			1½d			



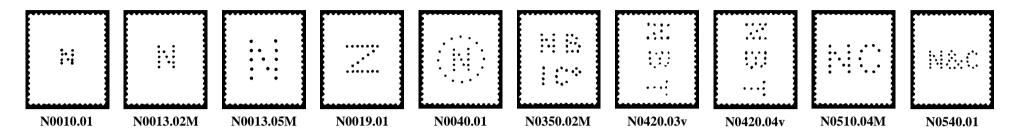
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	inatior	ıs	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose	ruchtified Osci (& are only suspected).	¹/2d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
M4120.01	M.N	1882-1937	Stockwell & Co Ltd, Agents, 16 & 18 Finsbury St, London EC2. By 1934 the name was Hernu, Peron & Stockwell Ltd.				2½d		
M4130.01M	M.N.	1920-1945	Michael Nairn & Co Ltd, Linoleum Mfrs, 113 Centre St, Glasgow C5.	½d		1½d			
M4340.01	MOY	1890-1935	Thomas Moy Ltd, Coal, Coke & General Merchants, Colchester. Also GER Depot, Commercial Road, Lowestoft.	½d	1d	1½d		1C	
M4410.01M	MP	1920-1939	Multiple users: 1. McVitie & Price Ltd, Biscuit Mfrs, Harlesden, NW10. 2. The Morning Post, 346 Strand, London WC2.		1d	1½d		2	
M4440.02	M/&/P	1915-1936	McVitie & Price Ltd, Biscuit Mfrs, The Edinburgh Biscuit Works, Harlesden, London NW10.				2½d		
M4470.02M	MP/&B	1890-1941	Morison, Pollexfen & Blair Ltd, Shipping Agents, 34 Leadenhall St, London EC.		1d				
M4550.02	MP/P	1925-1939	Ø Mather & Platt Ltd, Mechanical, Electrical & Hydraulic Engineers, Park Works, Manchester 10.	½d	1d	1½d			1C
M4570.02v	MPS	1930-1945	M Perkins & Son Ltd, Church Fabrics & Fringes, 25-27 Curtain Rd, London EC2.		1d	1½d		1C	
M4730.02c	MR/C°Ld	1920-1939	May, Roberts & Co Ltd, Wholesale Druggists, 7-13 Clerkenwell Rd, London EC1. Also Dublin.	½d					
M4740.01a	MR/CP	1930-1941	Ø M R Chemical Products Ltd, Chemical Merchants, 22 Basinghall St, London EC2.			1½d			



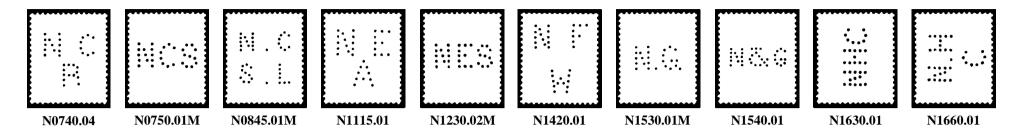
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	Г	enom	inatior	ıs	Upright	Sideways
15 Cat No.	Letters	Die in Ose	ruchtined Osci (& are only suspected).	1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
M4990.02M	M&S	1930-1940	Ø Merryweather & Sons Ltd, Fire Engineers, Greenwich Rd, London SE10.	½d	1d	1½d			
M5040.01M	MS/C	1905-1945	The Manchester Ship Canal Co, Manchester Docks, Trafford Rd, Salford.	½d					
M5090.01M	M.S/C°.	1905-1936	User unknown - Heywood postmarks.		1d	1½d			
M5113.01M	MS/&C°.	1915-1939	Marshall, Sons & Co Ltd, Engineers, Britannia Ironworks, Gainsborough.			1½d	2½d		2
M5130.01	MSC°./L ^d .	1900-1955	Musgrave Spinning Co Ltd, Atlas Mills, Bolton.		1d				
M5160.01M	M.S./G.	1900-1939	User unknown - Greenock postmarks.			1½d		1R	
M5170.01	MSH	1905-1939	Mardon Son & Hall, Advertisers, and (Tobacco) Packet Mfrs (for W D & H O Wills), Caxton Works, Bristol.		1d	1½d		1L	1T
M5320.01	M&S/N	1895-1955	Manfield & Sons, Boot & Shoe Mfrs & Retailers, Monks Park, Wellingborough Rd, Northampton. Also London W1, and Manchester.	1/2d	1d	1½d			
M5400.01M	MS/W	1895-1945	Meynell & Sons Ltd, Brassfounders, Montrose St, Wolverhampton.	½d		1½d		2	
M5580.02M	MT/B	1915-1941	Morice, Tozer & Beck Ltd, Insurance Brokers, 27 Clements Lane, London EC.		1d	1½d	2½d		



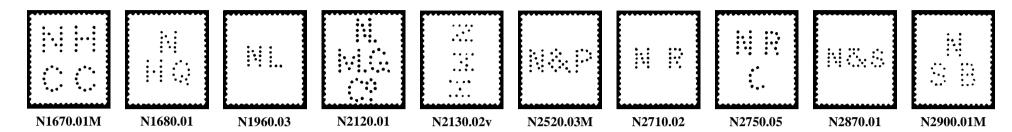
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	inatior	ıs	Upright	Sideways
rs Cat No.	Letters	Die in Ose	identified Oser (& are only suspected).	1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
M5740.01	M.U	1905-1955	Manchester Unity Offices, Manchester.			1½d			
M5750.01	MU/A	1920-1939	User unknown - London postmarks.			1½d			
M5850.01	MV/C°.	1895-1975	Midland Vinegar Co, H P Sauce Ltd, Aston Cross, Birmingham.	½d	1d	1½d		1R, 1C	2
M5860.01M	M.V/C°.	1920-1980	Metropolitan-Vickers Electrical Co Ltd, Manchester. {Later became part of Associated Electrical Industries}.	½d	1d	1½d	2½d	1L, 2	2
M6030.01M	MW/C°.	1920-1965	The Mirrlees, Watson Co Ltd, Engineers & Engine Mfrs, 45 Scotland St, Glasgow 5.	½d	1d	1½d	2½d	2	
M6130.02	M.W.R	1925-1936	User unknown - London WC postmarks.	½d		1½d		1L	1T



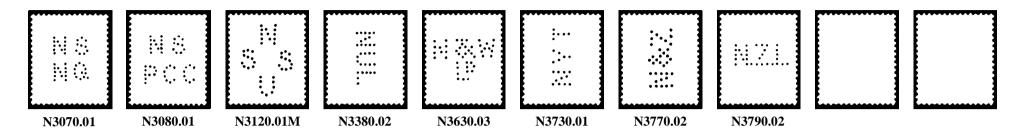
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	inatio	ıs	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose	identified Oser (& are only suspected).	1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
N0010.01	N 10-pins	1935-1940	Ø Swan, Hunter & Wigham Richardson Ltd, Shipbuilders, Wallsend, Newcastle-upon-Tyne.	½d					
N0013.02M	N 13-pins	1910-1945	Multiple users: 1. Guest, Keen & Nettlefolds Ltd, Birmingham. 2. Swan, Hunter & Wigham Richardson Ltd, Neptune Works, Walker.			1½d			
N0013.05M	N 13-pins	1903-1945	Novello & Co Ltd, Music Publishers, The Novello Works, 160 Wardour St, London W1. {Sloper m/c N°. 9283}.	½d		1½d	2½d	2	
N0019.01	N 19-pins	1930-1935	User unknown - No postmark evidence.			1½d			
N0040.01	N in Circle	1890-1939	User unknown - March (Cambs) postmarks.	½d	1d	1½d			
N0350.02M	NB/IC°	1929-1939	National Boiler & General Insurance Co Ltd, H/O St Mary's Parsonage, Manchester.			1½d			
N0420.03v	NBT	1906-1939	Nalder Bros & Thompson Ltd, Electrical Engineers, 97 Dalston Lane, London E8.			1½d			
N0420.04v	NBT	1930-1940	Ø Nalder Bros & Thompson Ltd, Electrical Engineers, 97 Dalston Lane, London E8.	½d		1½d			
N0510.04M	NC	1924-1970	Nottingham Corporation, Exchange Buildings, Cheapside, Nottingham.	½d	1d	1½d		2	
N0540.01	N&C	1910-1939	Nicholls & Clarke Ltd, Glass, Lead, Oil & Colour, & Iron Merchants, Shoreditch High St, London E1.		1d				



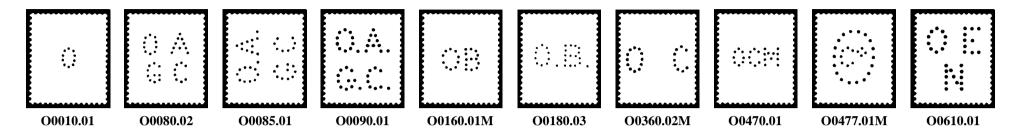
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	inatio	ıs	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose	ruentified eser (& are only suspected).	1/2d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
N0740.04	NC/R	1930-1937	National Cash Register Co Ltd, 26-212 Marylebone Rd, London NW1.		1d	1½d		1C	
N0750.01M	NCS	1930-1946	User unknown - No postmark evidence.	½d					
N0845.01M	N.C/S.L	1930-1952	Northern Co-operative Society, Aberdeen.	½d	1d	1½d		2	
N1115.01	NE/A	c1935	User unknown - No postmark evidence.			1½d			
N1230.02M	NES	1930-1945	Nestlé Milk Products Ltd, 6/8 Eastcheap, London EC3.	½d		1½d			
N1420.01	NF/W	1928-1945	User unknown - No postmark evidence.	½d				1R	
N1530.01M	N.G.	1920-1965	Nottingham Guardian - newspaper.				2½d		
N1540.01	N&G	1895-1937	User unknown - Hatton Garden, London EC postmarks.			1½d			
N1630.01	NHC	1930-1935	User unknown - Manchester postmarks.			1½d	2½d		
N1660.01	N.H/C	1887-1951	N Heydemann & Co Ltd, Bradford.	½d	1d	1½d	2½d		1L



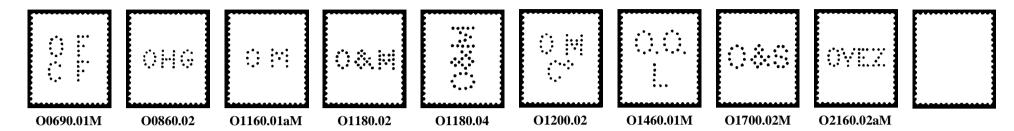
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	inatior	ıs	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose	identified Oser (& are only suspected).	1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
N1670.01M	NH/CC	1900-1940	New-Hudson Cycle Co, Cycle Mfrs, Icknield St, (late Parade Mills), Birmingham. Name changed 6 th November 1919 to <i>New Hudson Ltd</i> .	½d		1½d	2½d		
N1680.01	N/HQ	1930-1939	User unknown - No postmark evidence.			1½d		1R	
N1960.03	NL	1930-1941	Ø Novadel Ltd, 6 Glasshill St, Blackfriars Rd, London SE1.		1d				
N2120.01	N./M.G./C°.	1930-1939	Ø Newport (Monmouthshire) Gas Co.		1d				
N2130.02v	NMH	1930-1940	Norfolk Mental Hospital, Thorpe, Norwich.	½d		1½d		1C	
N2520.03M	N&P	1895-1965	Nurdin & Peacock, Food Importers & Distributors, 59 Wells St, Oxford St, London W.	½d		1½d		2	
N2710.02	NR	1930-1939	Ø Norton, Rose & Co, Solicitors, London EC.			1½d		1C	
N2750.05	NR/C	1925-1936	The Northern Rubber Co Ltd, Rubber Mfrs, Victoria Works, Retford, Notts.	½d	1d	1½d	2½d		
N2870.01	N&S	1895-1948	Joseph Nichols & Son Ltd, Wireworkers etc, Cheapside, Birmingham.			1½d			1C
N2900.01M	N/SB	1890-1936	City of Nottingham Education Committee, Nottingham.	½d		1½d		2	



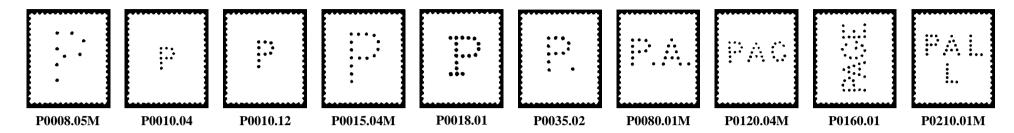
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	inatior	ıs	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose	identified oser (v are only suspected).	1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
N3070.01	NS/NQ	1930-1939	Ø Newman, Smith & Newman (Quilts) Ltd, 11-13 Baldwin's Gardens, London EC1.			1½d			
N3080.01	NS/PCC	1920-1937	National Society for the Prevention of Cruelty to Children, Central Office, Victory House, Leicester Sq, London WC2	½d		1½d		1R, 1C	
N3120.01M	N/SS/U	1920-1945	National Sunday School Union, 55 Old Bailey, London EC4.	½d	1d	1½d	2½d	2	
N3380.02	NUL	1930-1935	Norwich Union Life Insurance Society, Norwich.	½d	1d	1½d	2½d		1B
N3630.03	N&W/L ^d	1920-1939	Neale & Wilkinson Ltd, General Shipping Agents, H/O 15/16 Camomile St, London EC3.	½d	1d	1½d	2½d	1C	
N3730.01	NYT	1935-1941	New York Times, 162A Victoria St, London EC4.		1d				
N3770.02	N&Z	1915-1940	Negretti & Zambra Ltd, Opticians & Scientific Instrument Makers, 122 Regent St, London W1.	½d	1d	1½d	2½d	1C	
N3790.02	N.Z.L	1894-1935	New Zealand Loan & Mercantile Agency Co, Basinghall St, London EC.	½d		1½d			1C



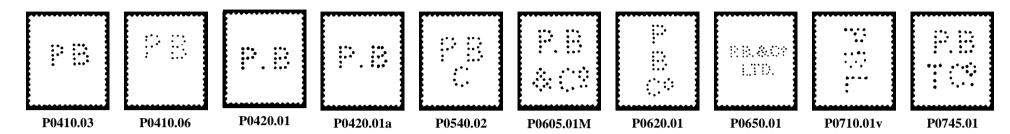
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	inatio	ıs	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose	identified Oser (& are only suspected).	1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
O0010.01	0	1925-1939	Ø Alliance Assurance Co Ltd, Sun Life Office.	½d		1½d	2½d		
O0080.02	OA/GC	1920-1939	Ocean Accident & Guarantee Corporation Ltd, H/O 36-44 Moorgate St, London EC.	½d				1R	
O0085.01	O.A./GC	1934-1939	Ø Ocean Accident & Guarantee Corporation Ltd, H/O 36-44 Moorgate St, London EC.	½d		1½d			
O0090.01	O.A./G.C.	1905-1935	Ocean Accident & Guarantee Corporation Ltd, H/O 36-44 Moorgate St, London EC.			1½d			
O0160.01M	ОВ	1925-1957	Ottoman Bank, 26 Throgmorton St, London EC2. Name changed from 'Imperial Ottoman Bank' 1st October 1925.	½d	1d	1½d	2½d	2	
O0180.03	O.B.	1928-1935	Ø Edward O'Brien Ltd, Cycle Dealers, Foleshill Rd, Coventry.	½d					
O0360.02M	OC	1930-1995	Oxford City & County Borough. {Re-organised on 1 st April 1974).	½d		1½d		2	
O0470.01	OCM	1905-1941	Oriental Carpet Mfrs Ltd, 4A Newgate St, London EC1.			1½d			
O0477.01M	Co in O	1928-1945	Oetzmann & Co Ltd, Home Furnishers, 67-79 Hampstead Rd, London NW1.	½d		1½d		2	
O0610.01	OE/N	1905-1935	Secretary for Education - Norfolk County Council, The Shire House, Norwich.	½d		1½d			1T



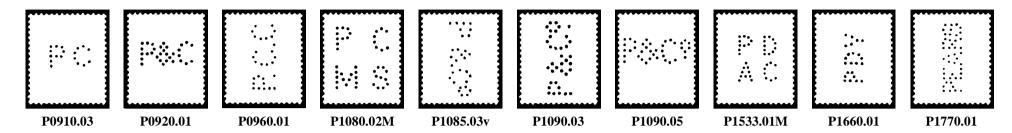
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	inatior	ıs	Perfin Upright	Perfin Sideways
rs Cat No.	Letters	Die in Ose	identified Oser (& are only suspected).	1/2d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
O0690.01M	OF/CF	1920-1935	Overseas Farmers Co-operative Federation, London EC3, and London SE1.	½d		1½d		IL	
O0860.02	OHG	1928-1937	Ø Giddy & Giddy, Estate Agents, Maidenhead.			1½d			
O1160.01aM	OM	1930-1945	Oxford Times, Newspaper House, Oxford.	½d	1d				
O1180.02	O&M	1891-1960	Osborn & Mercer, Auctioneers, Surveyors & Valuers, 28B Albemarle St, Piccadilly, London W1.	½d		1½d		1C	
O1180.04	O&M	1935-1940	Ogdens & Madeleys Ltd, Cotton Textile Mfrs, 10 Minshull St, Manchester.	½d		1½d			
O1200.02	OM/C°	1905-1939	Oscar Moenich & Co Ltd, Iron & Steel Merchants, Billiter St, London EC3.			1½d		1C	
O1460.01M	O.O./L	1928-1975	Owen Owen Ltd, Warehousemen & Linen Drapers, Liverpool.	½d	1d	1½d		2	
O1700.02M	O&S	1890-1939	User's name unknown. , 48 Maple St, Middlesbrough.	½d		1½d			
O2160.02aM	OYEZ	1905-1940	The Central Stationery & Printing Co, 19-21 North John St, Liverpool. (Proprietors - The Solicitors' Law Stationery Society Ltd).	½d	1d	1½d	2½d	1L, 1R	



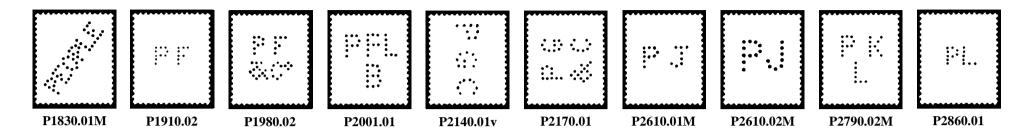
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	inatior	ns	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose	identified Oser (& are only suspected).	1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
P0008.05M	P 8-pins	1912-1948	Ø Pontings Ltd. (Hastings postmarks).		1d	1½d			
P0010.04	P 10-pins	1930-1967	Multiple users: 1. Performing Right Society Ltd, London W1. 2. The Portman Office, 111 Baker St, London W1.	½d		1½d			
P0010.12	P 10-pins	1905-1939	Multiple users: 1. P Purvis & Co, Poultry Salesmen, London EC1. 2. Pickfords Ltd, Removal Contractors, 57 Gresham St, London EC.			1½d			
P0015.04M	P 15-pins	1911-1945	Pontings Ltd, General Drapers, 123-127 Kensington High St, London W8.		1d	1½d			
P0018.01	P 18-pins	1907-1939	T W Petersen & Co, Merchants, 26-27 Newhall Hill, Birmingham.			1½d		1C	
P0035.02	P.	1910-1939	Ø Palmers Shipbuilding & Iron Co Ltd, Hebburn-on-Tyne. Also Rolling Mills, Jarrow-on-Tyne.			1½d			
P0080.01M	P.A.	1935-1940	Pirie Appleton & Co Ltd, Manufacturing Stationers, Aberdeen & London.	½d	1d	1½d			
P0120.04M	PAC	1930-1985	The Pearl Assurance Co Ltd, High Holborn, London WC1.				2½d		
P0160.01	PAGE	1915-1958	Chas Page & Co Ltd, 52 Grosvenor Gardens, London SW1.	½d	1d	1½d	2½d		1C
P0210.01M	PAL/L	1910-1980	The Provident Association of London Ltd, 246 Bishopgate, London EC2.	½d		1½d		2	



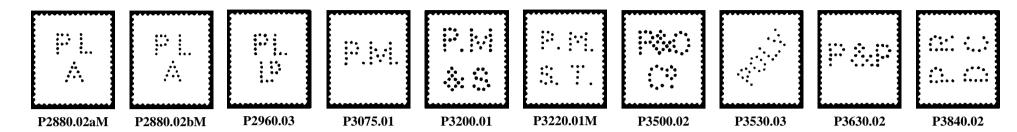
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	I	enomi	natior	ıs	Perfin Upright	Perfin Sideways
rs Cat No.	Letters	Die in Ose	identified oser (v are only suspected).	1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
P0410.03	PB	1935-1969	User unknown - Godalming, Surrey postmarks.	½d					
P0410.06	PB	1920-1941	Piggott Brothers & Co Ltd, Bunting Mfrs & Contractors, 220, 222, 224 & 226 Bishopsgate, London	½d					
P0420.01	P.B	1925-1975	User unknown - Avonmouth, Bristol, and London postmarks.	½d					
P0420.01a	P.B	1935-1960	User unknown - No postmark evidence.	½d					
P0540.02	PB/C	1920-1941	Poplar Metropolitan BC, Town Hall, Bow Rd, London E3	½d		1½d		1C	
P0605.01M	P.B/&C°	1895-1936	User unknown - Glasgow postmarks.		1d			2	
P0620.01	P/B/C°	1913-1954	The Produce Brokers Co Ltd, 24-28 St Mary Axe, London EC3.	½d	1d	1½d	2½d		
P0650.01	P.B.&C°-/LTD.	1895-1935	Price Bros & Co Ltd, Bedding Mfrs, Wellington, Somerset.			1½d			
P0710.01v	PBL	1907-1945	Pilkington Brothers Ltd, Glass Mfrs, St Helens, Lancs. Also London, and Nottingham.	½d	1d	1½d			1C
P0745.01	P.B/TC°.	1905-1939	Reynolds Tube Co Ltd, Hay Hall Works, Tyseley, Birmingham.	½d		1½d		1C	



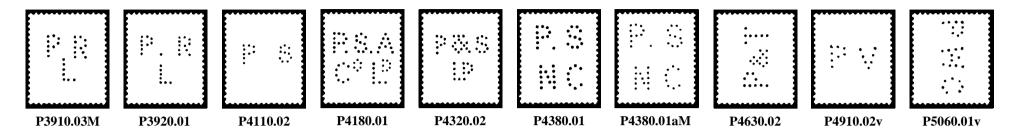
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	Г	Penom	inatio	ıs	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose	ruchtheu Oser (& are only suspected).	1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
P0910.03	PC	1928-1939	Plymouth Corporation, Plymouth, Devon.			1½d			
P0920.01	P&C	1895-1952	Potter & Clarke Ltd, Wholesale Druggists, 60-64 Artillery Lane, London E1.	½d		1½d	2½d	1C	
P0960.01	P.C.C	1900-1945	Ø The Provident Clothing & Supply Co Ltd, Bradford, Yorks.			1½d			
P1080.02M	PC/MS	1930-1969	Paisley Co-operative Manufacturing Society Ltd, Textile Mfrs, 1 Causeyside St, Paisley.	½d					
P1085.03v	P&C°	1908-1940	Pountney & Co Ltd, Earthenware Mfrs, Fishponds, Bristol, Gloucs.	½d		1½d			
P1090.03	P&C°.	1890-1945	User unknown - London WC postmarks.			1½d			
P1090.05	P&C°.	1912-1950	Farmer, Stedall & Co , (formerly Farmer & Co), 144-157 St Johns St, Clerkenwell, EC1.	½d		1½d	2½d	1R	
P1533.01M	PD/AC	c1935	Powell Duffryn Associated Collieries Ltd, Ystrad Mynach, Hengoed, Glam.	½d		1½d			
P1660.01	PDY	1908-1939	Henry Sotheran & Co Ltd, Booksellers, 37 (later 43) <u>P</u> icca <u>d</u> ill <u>v</u> , London W1.			1½d			
P1770.01	PEARS	1920-1939	A & F Pears Ltd, Soap Mfrs, 71/75 New Oxford St, London WC.	½d					



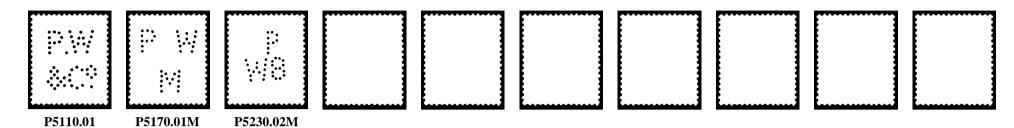
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	inatior	ns	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose	identified Oser (& are only suspected).	¹/2d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
P1830.01M	PEOPLE (Diag)	1918-1941	"The People" (Newspaper), Odhams Press Ltd, London WC2.			1½d			
P1910.02	PF	1912-1939	Peek Frean & Co Ltd, Biscuit Mfrs, Rotherhithe, London SE16.			1½d	2½d		
P1980.02	PF/&C°	1905-1941	Price, Forbes & Co Ltd, Insurance Brokers, King William Street House, Arthur St, London EC4.	½d					
P2001.01	PFL/B	1925-1935	Planters Foods Ltd, Brombo Port, Cheshire.		1d	1½d			
P2140.01v	PGC	1930-1939	Plymouth & Stonehouse Gas Co, 26 George St, Plymouth.	½d					
P2170.01	PG/&C	1902-1954	Poppleton Gibbs & Co , Leather factors, Bermondsey, London SE. {Sloper m/c N°. 8987 dispatched 21 st Nov 1902}.			1½d			1C
P2610.01M	PJ	1895-1977	Pryce, Jones Ltd, Mfrs of Welsh Flannels & Tweeds, The Royal Welsh Warehouse, Newtown, Montgomery.	½d	1d	1½d	2½d	2	
P2610.02M	PJ	1912-1954	Peter Jones, Department Store, Sloane Sq, London SW1.	½d	1d	1½d			
P2790.02M	PK/L	1920-1939	Peter Keevil & Sons Ltd, Margarine Mfrs, 370 Edgware Road, London W2.	½d	1d				
P2860.01	PL	1928-1939	Prince Line Ltd, Steamship Owners, 59 Leadenhall St, London EC3.		1d	1½d		1C	



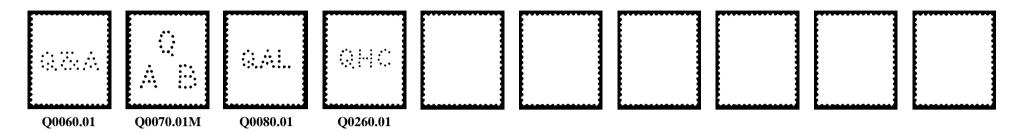
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	inatior	ıs	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose	identified Oser (& are only suspected).	1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
P2880.02aM	PL/A	1905-1940	Port of London Authority, 33 King William St, London EC.	½d	1d	1½d			
P2880.02bM	PL/A	1920-1939	Port of London Authority, 33 King William St, London EC.	½d		1½d		1L, 1R	
P2960.03	PL/L ^d	1915-1939	Pawson & Leafs Ltd, Warehousemen, 9 St Paul's Churchyard, London EC.			1½d		1C	
P3075.01	P.M.	1915-1939	Ø Priest, Marians & Co Ltd, Oriental Merchants, London EC3.	½d		1½d			
P3200.01	P.M/&S	1908-1957	Peter Mumford & Sons, Millers, Totton, Hants.	½d					
P3220.01M	P.M./S.T.	1934-1954	The Parson Marine Steam Turbine Co Ltd, Turbine Works, Wallsend.		1d	1½d	2½d		
P3500.02	P&O/C°.	1885-1980	Peninsular & Oriental Steam Navigation Co, 122 Leadenhall St, London EC3.	½d	1d	1½d	2½d	1C, 1R	1T
P3530.03	POLY (Diag)	1912-1941	London Polytechnic, Regent St, London W.		1d	1½d			
P3630.02	P&P	1920-1935	Ø Phillips & Piper Ltd, Woollen Warehousemen. Christchurch Works. Ipswich.	½d		1½d	2½d	1C	
P3840.02	PR/DC	1935-1958	Preston RDC, Guildhall St, Preston, Lancs.			1½d			



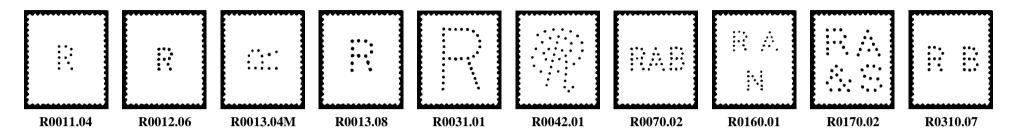
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	inatio	ıs	Upright	Sideways
15 Cat No.	Letters	Die in Ose	ruchtified Osci (& are only suspected).	½d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
P3910.03M	PR/L	1920-1965	Peter Robinson Ltd, General Drapers, Regent St, London W.	½d		1½d	2½d		
P3920.01	P.R/L	1903-1939	Ø Plummer, Roddis Ltd, Drapers, Hastings.			1½d			
P4110.02	PS	1925-1938	The Pharmaceutical Society of Great Britain, 17 Bloomsbury Sq, London WC1.	½d		1½d		1C	
P4180.01	P.S.A/C°Ld	1885-1935	Patent Shaft & Axletree Co Ltd, Wednesbury.	½d		1½d		1L	
P4320.02	P&S/L ^d	1920-1941	Pitt & Scott Ltd, Packers, Shippers & Transport Contractors, Forwarding & Shipping Agents, 25 Cannon St, London EC4.			1½d	2½d		
P4380.01	P.S/N.C	1920-1948	Pacific Steam Navigation Co, Pacific Buildings, 31 James St, Liverpool.	½d		1½d	2½d	2	
P4380.01aM	P.S/N.C	1883-1954	Pacific Steam Navigation Co, Pacific Buildings, 31 James St, Liverpool.				2½d		
P4630.02	P&T	1905-1940	Philip & Tracy Ltd, Wholesale & Manufacturing School Stationers & Booksellers, 69/79 Fulham High St, London SW6.	½d	1d	1½d		1C	
P4910.02v	PV	1907-1941	Pim, Vaughan & Co, Stock & Share Brokers, 1 Draper's Gardens, Throgmorton St, London EC2.	½d		1½d		1R	
P5060.01v	PWC	1906-1940	The Borough of Portsmouth Waterworks Co, Portsmouth. Portsmouth Waterworks Co from 1930.	½d		1½d			



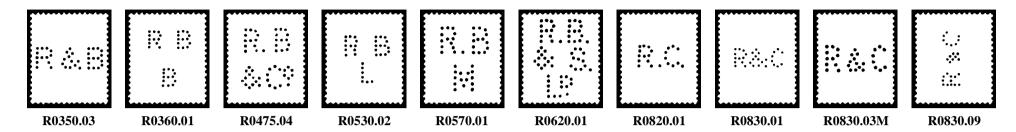
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	Г	enom	ination	ıs	Upright	Sideways
15 Cat No.	Letters	Die in Ose	identified Oser (& are only suspected).	1/2d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
P5110.01	P.W/&C°.	1930-1939	User unknown - Bradford postmarks.		1d	1½d			
P5170.01M	PW/M	1933-1969	Ø P & W MacLellan Ltd, Iron Merchants & Mfrs, 29 Trongate, Glasgow.	½d	1d				
P5230.02M	P/W8	1920-1951	Pontings (John Barker & Co Ltd), Department Store, 122-127 Kensington High St, London W8.	½d		1½d	2½d	2	



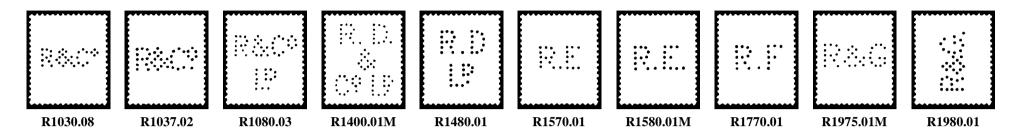
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	inatior	ıs	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose	identified Oser (& are only suspected).	1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
Q0060.01	Q&A	1930-1941	Ø Quin & Axtens Ltd, Department Store, 412/440 Brixton Rd, London SW9.			1½d		1C	
Q0070.01M	Q/AB	1882-1940	Queen Anne's Bounty Office, 3 Dean's Yard, Westminster, London SW1.		1d	1½d			
Q0080.01	QAL	1907-1939	Queen Alexandra League of Service, 25 Ely Place, London EC1.	½d		1½d		1C	
Q0260.01	QHC	1930-1939	Queens Hospital for Children, Hackney Rd, London E2.	½d	1d			1C	
								_	



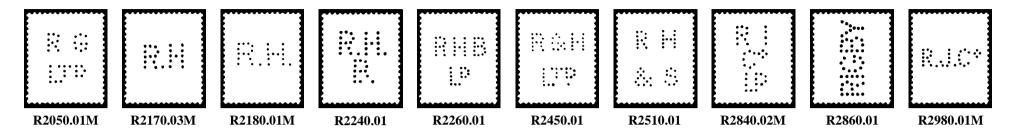
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).					Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose	identified oser (v are only suspected).	1/2d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
R0011.04	R 11-pins	1905-1939	Buckley & Nunn Ltd, Australian Merchants, 19 Chiswell St, London EC.			1½d			
R0012.06	R 12-pins	1905-1948	User unknown - London WC, and Bootle, Liverpool postmarks.			1½d			
R0013.04M	R 13-pins	1890-1950	J N Richardson Sons & Owden Ltd, Linen Mfrs, Donegall Square North, Belfast.	½d	1d	1½d	2½d		1C
R0013.08	R 13-pins	1900-1937	Robbins Ltd, Timber Merchants, Imperial Saw Mills, Cumberland Rd, Bristol.	½d					
R0031.01	R 31-pins	1930-1952	Ryder & Son (1920) Ltd, Seed Merchants, 27 Holywell Hill, St Albans, Herts.	½d	1d	1½d	2½d	1C	
R0042.01	R (Fancy)	1932-1939	Rothmans Ltd, Cigarette Mfrs, 5 Pall Mall, London SW1.	½d	1d	1½d			
R0070.02	RAB	1895-1954	Ø Richard Abbott Bradshaw & Son, Iron & Brass Founders, Carr Foundry, Retford, Notts.	½d					
R0160.01	RA/N	1895-1937	R A Naylor Ltd, Timber Merchants, Howley Quay, Warrington.			1½d			
R0170.02	RA/&S	1924-1938	User unknown - London postmarks.			1½d			
R0310.07	RB	1905-1936	Rosenwald Bros, Button & Stud Mfrs, 27 & 28 Noble St, London EC2.			1½d			



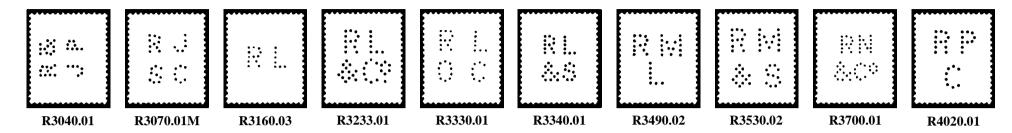
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enomi	inatior	ıs	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose	identified Oser (& are only suspected).	1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
R0350.03	R&B	1904-1945	Reynolds & Branson Ltd, Wholesale Chemists, 18 Briggate, Leeds.	½d		1½d	2½d	1R	1C
R0360.01	RB/B	1930-1935	User unknown - No postmark evidence.	½d		1½d			
R0475.04	R.B/&C°.	1895-1966	Ø Redpath, Brown & Co Ltd, Iron & Steel Merchants, etc, H/O Edinburgh.		1d				
R0530.02	RB/L	1920-1965	Redpath, Brown & Co Ltd, Iron & Steel Merchants, London.			1½d	2½d	1C	
R0570.01	R.B/M	1912-1965	Redpath, Brown & Co Ltd, Trafford Park, Manchester.		1d	1½d		1C	
R0620.01	R.B./&S./L ^d .	1910-1939	Ø Robert Brown & Son Ltd, Paisley, Glasgow, Edinburgh, and Dublin.		1d	1½d			
R0820.01	R.C.	1930-1948	Rochdale Corporation, Town Hall, Rochdale, Lancs.	½d		1½d			
R0830.01	R&C	1903-1945	Richmond & Chandler Ltd, Agricultural Implement Makers, Strangeways, Manchester 3.		1d	1½d			
R0830.03M	R&C	1905-1965	Robinson & Cleaver Ltd, Linen Mfrs, Regent St, London W1. Also Belfast, and Liverpool.	½d	1d	1½d	2½d	2	
R0830.09	R&C	1930-1939	User unknown - Bridgwater and Shropshire postmarks.	½d		1½d			



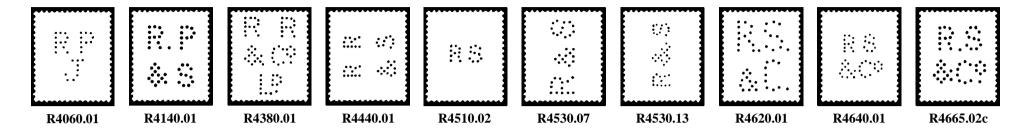
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	inatior	ıs	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose	identified oser (& are only suspected).	1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
R1030.08	R&C°	1920-1940	User unknown - No postmark evidence.		1d				
R1037.02	R&C°.	1895-1935	Ryley & Co, Shipbrokers and Agents for the Zeeland Steamship Co, Crosby Buildings, 6 Crosby Square, London EC.			1½d			
R1080.03	R&C°/Ld	1903-1937	Rowntree & Co Ltd, Confectioners, York.				2½d		
R1400.01M	R.D/&/C°.Ld.	1912-1945	User unknown - Glasgow postmarks.	½d				2	
R1480.01	R.D/L ^d .	1912-1950	Robert Davie Senior & Co Ltd, Sack Mfrs & Merchants, 3 Fenwick St, Liverpool.			1½d	2½d	1C	
R1570.01	R.E	1920-1939	User unknown - No postmark evidence.			1½d		1R	
R1580.01M	R.E.	1935-1958	The Revo Electric Co Ltd, Tipton, Staffs.	½d	1d	1½d			
R1770.01	R.F	1885-1945	User unknown - 'NPB', and London EC postmarks.	½d	1d	1½d			
R1975.01M	R&G	1928-1939	Reynolds & Gibson, Cotton Brokers, 27 Cotton Exchange Buildings, Liverpool.	½d	1d				
R1980.01	R&G.	1915-1939	Rogers & Gowlett Ltd, Watford. Also 16 Charles St, Haymarket, London SW1.	½d		1½d		1L	



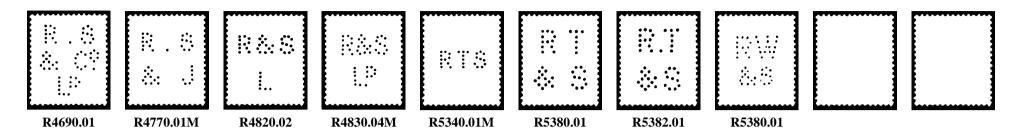
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	inatior	ıs	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose	identified Oser (& are only suspected).	1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
R2050.01M	RG/L ^{td}	1930-1939	Redline Glico Co Ltd, Aberdeen.	½d	1d	1½d			
R2170.03M	R.H	1913-1939	Royal Hospital & Home for Incurables, West Hill, Putney, London SW15. Also Bond Court House, Walbrook, London EC4.			1½d		1C	
R2180.01M	R.H.	1928-1939	Dunlop Rubber Co Ltd, Footwear & General Rubber Goods Division, Rubber House, Brookes Market, Holborn, London EC1.			1½d			
R2240.01	R.H./B.	1930-1940	User unknown - No postmark evidence.				2½d	1C	
R2260.01	RHB/L ^d	1900-1948	R H Bath Ltd, Seedsmen & Nurserymen, The Floral Farms, Wisbech.			1½d			
R2450.01	R&H/L ^{td} .	1915-1957	Ruston & Hornsby Ltd, Engineers, Grantham. Also Sheaf Iron Works, Lincoln. {m/c now in private hands}.			1½d			
R2510.01	RH/&S	1895-1935	R Hovenden & Sons Ltd, Perfumiers, 85/95 City Rd, Finsbury, London EC1.	½d	1d			1R	
R2840.02M	RI/Co/Ld	1920-1939	Royal Insurance Co Ltd. Offices nationwide.	½d				1L	
R2860.01	RIGBY	1903-1954	User unknown - Liverpool postmarks.			1½d			
R2980.01M	R.J.C°	1878-1939	User unknown - London Diamond (Chief Office), London EC, and London WC postmarks.	½d		1½d			



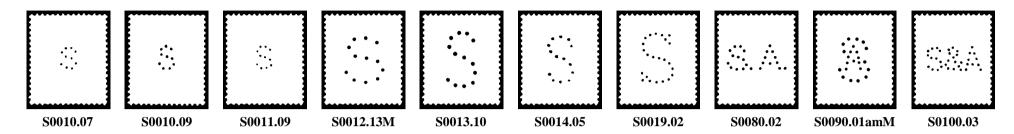
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	inatio	ıs	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose	ruentifica eser (so are only suspected).	1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
R3040.01	R&/JP	1924-1939	Ø R & J Park Ltd, Shipping Agents, London.	½d	1d	1½d			
R3070.01M	RJ/SC	1930-1936	User unknown - London postmarks.			1½d			
R3160.03	RL	1910-1939	Ø N & F Ramsay & Co Ltd, Lock Mfrs, Bingley Works, King Edward's Place, Birmingham.		1d	1½d			
R3233.01	RL/&C°.	1890-1945	User unknown - '029' West Hartlepool postmarks.	½d					
R3330.01	RL/OC	1903-1941	The Reliance Lubricating Oil Co Ltd, 19/20 Water Lane, Great Tower St, London EC3.	½d					
R3340.01	RL/&S	1905-1969	Richard Lloyd & Sons, Tobacco Mfrs, Clerkenwell Rd, London EC1.	½d					
R3490.02	RM/L	1920-1941	Royal Mail Lines Ltd, Royal Mail House, Leadenhall St, London EC3.	½d	1d	1½d	2½d	1C	
R3530.02	RM/&S	1902-1958	R Morley & Sons Ltd, House Furnishings, and Undertakers, Leicester.			1½d			
R3700.01	RN/&C°	1905-1937	Rubenstein, Nash & Co, Solicitors & Commissioners, Gray's Inn, London WC.			1½d			
R4020.01	RP/C	1930-1945	Ø The Rotary Photographic Co Ltd, Postcard Publishers, West Drayton, Middlesex.		1d				



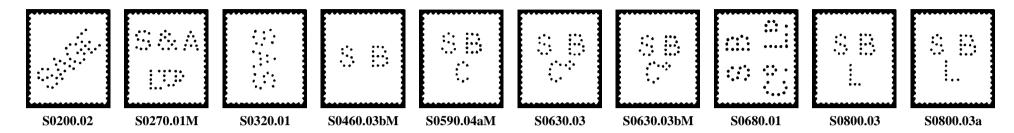
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	inatior	ıs	Upright	Sideways
15 Cat No.	Letters	Die in Ose	identified Oser (& are only suspected).	1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
R4060.01	RP/J	1910-1954	User unknown - No postmark evidence.	½d		1½d			
R4140.01	R.P/&S	1905-1939	Robert Pringle & Son, London SE1.				2½d		
R4380.01	RR/&C°./Ld.	1895-1954	R Robinson & Co Ltd, Wholesale Stationers, Newcastle-upon-Tyne.	½d				1C	
R4440.01	RR/&S	1913-1954	R Russell & Sons Ltd, Peel Foundry, Derby.	½d	1d				
R4510.02	RS	1929-1939	Red Star Policies at Lloyds.			1½d			
R4530.07	R&S	1885-1941	Ø Wm Ritchie & Sons, Merchants, 6 Lime St, London EC.	½d					
R4530.13	R&S	1880-1940	User unknown - '498' Manchester postmarks.			1½d			
R4620.01	R.S./&C.	1903-1939	R Steinmann & Co, Shipping & Insurance Brokers, Liverpool.	½d		1½d	2½d	1R	
R4640.01	RS/&C°	1882-1936	R Singlehurst & Co Ltd, Export & Import Merchants, and Shipowners, 11 Redcross St, Liverpool.	½d					
R4665.02c	R.S/&C°.	1920-1936	Rose, Smith & Co Ltd, Coal & Coke Merchants, and Shippers, St Mary-at-Hill House, 38 Eastcheap, London EC3.			1½d		1C	



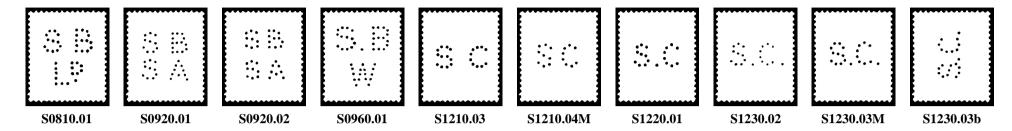
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enomi	inatior	ıs	Upright	Sideways
rs Cat No.	Letters	Die in Ose	identified Oser (& are only suspected).	1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
R4690.01	R.S/&C°./Ld	1903-1945	R Sumner & Co Ltd, Wholesale Chemists, 50 Lord St, Liverpool. Later at 40 Hanover St, Liverpool.	½d		1½d		1C	
R4770.01M	R.S/&J	1895-1954	Ransomes, Sims & Jefferies Ltd, Engineers, Orwell Works, Princess St, Ipswich.	½d		1½d	2½d	2	
R4820.02	R&S/L	1895-1940	Rylands & Sons Ltd, Warehousemen, London EC.	½d					
R4830.04M	R&S/L ^d	1912-1970	Reckitt & Sons Ltd, Starch, Blue & Metal Polish Mfrs, Hull.			1½d			
R5340.01M	RTS	1895-1939	The Religious Tract Society, 56 Paternoster Row, London EC.		1d	1½d			
R5380.01	RT/&S	1895-1939	Raphael Tuck & Sons Ltd, Fine Art Publishers, Raphael House, Moorfields, City, London EC.	½d		1½d			
R5382.01	R.T/&S	1905-1935	R Tindall & Sons Ltd, Ironmongers & Iron Merchants, Tinsmiths, Plumbers & Gas Fitters, Fraserburgh, Buckie.	½d					
R5830.01	RW/&S	1885-1939	Richard Wheen & Sons, Soap Makers, Creek Rd, Deptford, London SE. Also Breakspears Rd, Brockley, London	½d		1½d			



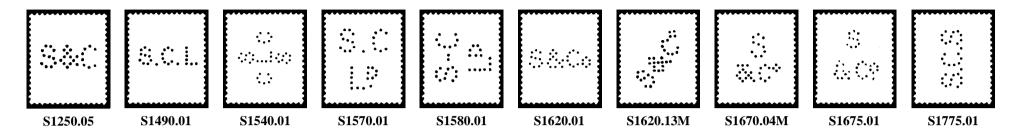
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	inatior	ıs	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose	identified Oser (& are only suspected).	1/2d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
S0010.07	S 10-pins	1930-1939	Multiple users: 1. Heffer, Scott & Co Ltd, Greenford, Middlesex. 2. Arthur Sanderson & Sons Ltd, Wallpaper Mfrs, Chiswick.	½d		1½d	2½d	1C	
S0010.09	S 10-pins	1930-1939	User unknown - London postmarks.	½d		1½d		1C	
S0011.09	S 11-pins	1920-1936	Multiple users: 1. Sangers Ltd, Mfg Chemists, 258 Euston Rd, NW1. 2. Savill & Sons, (In m/s on a GV 1d Silver Jubilee).	½d	1d	1½d			
S0012.13M	S 12-pins	1920-1940	User unknown - No postmark evidence.	½d		1½d			
S0013.10	S 13-pins	1925-1957	Sneath & Son, Corn, Hay & Straw Merchants, Thurlby, Nr Bourne, Lincs.	½d					
S0014.05	S 14-pins	1928-1940	Stone King & Wardle, Solicitors, Bath, Somerset.	½d		1½d			
S0019.02	S 23-pins	1890-1937	Multiple users: 1. Sangers Ltd, Mfg Chemists, Euston Rd, London NW1. 2. Swan, Hunter & Wigham Richardson Ltd, Shipbuilders, Wallsend.			1½d		1C	
S0080.02	S.A.	1905-1940	The Salvation Army, International HQ, 101 Queen Victoria St, London EC4.	½d	1d	1½d	2½d	2	
S0090.01amM	SA (Mono)	1911-1948	Salvationist Publishing & Supplies Ltd, 117/121 Judd St, Kings Cross, London WC.	½d		1½d			1C
S0100.03	S&A	1924-1939	The Smithfield & Argentine Meat Co Ltd, 58 West Smithfield, London EC1.	½d		1½d	2½d		



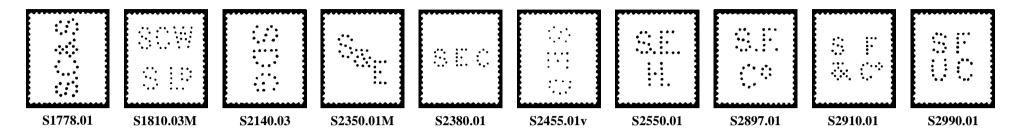
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	inatior	ns	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose	identified Oser (& are only suspected).	1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
S0200.02	SAGE (Diag)	1930-1940	Frederick Sage & Co Ltd, Shop Fitting Specialists, 58-62 Gray's Inn Rd, London WC.	½d	1d	1½d	2½d		
S0270.01M	S&A/L ^{td}	1929-1940	Stewart & Ardern Ltd , Morris Distributors, Morris House, Berkeley Sq, London W. {Sloper m/c N°. 64265, Delivered 15 th April 1929}.	½d	1d	1½d	2½d	2	
S0320.01	SAS	1920-1935	The South American Stores (Gath & Chaves) Ltd, Moorgate Hall, 73-93 Finsbury Pavement, London EC.				2½d		
S0460.03bM	SB	1891-1971	Somervell Bros Ltd, Shoe Manufacturers, Kendal, Westmorland.		1d	1½d			
S0590.04aM	SB/C	1920-1939	Multiple users: 1. Swiss Bank Corporation, 43 Lothbury, London EC2. 2. The Savoy Hotel Ltd.		1d	1½d	2½d	1L, 1R	
S0630.03	SB/C°	1920-1939	Siemens Brothers & Co Ltd, Electrical Mfrs, Woolwich, London SE18.			1½d			
S0630.03bM	SB/C°	1908-1953	Swift Beef Co Ltd, Meat Importers, 58 West Smithfield, London EC.		1d	1½d		2	
S0680.01	SB/C°.Ld.	1890-1954	Stroud Brewery Co Ltd, Stroud, Gloucs.	½d		1½d			
S0800.03	SB/L	1905-1939	Spicer Bros Ltd, Paper Makers, London SE1, and 19 New Bridge St, London EC4.				2½d		
S0800.03a	SB/L	1890-1945	User unknown - London EC postmarks.	½d		1½d	2½d	1L	



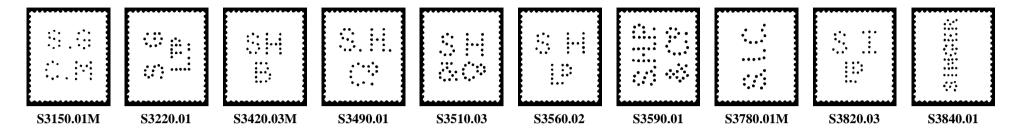
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	inatior	ıs	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose	identified Oser (& are only suspected).	1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
S0810.01	SB/L ^d .	1895-1945	User unknown - London EC postmarks.		1d				
S0920.01	SB/SA	1924-1938	The Standard Bank of South Africa Ltd, 10 Clements Lane, Lombard St, London EC4.	½d		1½d			
S0920.02	SB/SA	1935-1945	Ø The Standard Bank of South Africa Ltd, 10 Clements Lane, Lombard St, London EC4.			1½d			
S0960.01	S.B/W	1900-1939	User unknown - Birmingham and Coventry postmarks.	½d					
S1210.03	SC	1930-1935	Ø Stalybridge Corporation, Stalybridge, Cheshire.	½d	1d	1½d			
S1210.04M	SC	1886-1995	Salford Corporation, Manchester {This is the longest lived G.B. die at 110 years}.	½d		1½d		2	
S1220.01	S.C	1928-1985	Scarborough Corporation, Town Hall, Nicholas St, Scarborough, North Yorks.	½d		1½d			
S1230.02	S.C.	1935-1969	Stalybridge CBC, Town Hall, Stalybridge, Cheshire.	½d					
S1230.03M	S.C.	1915-1940	Southampton Corporation, Southampton, Hants	½d	1d	1½d			
S1230.03b	S.C.	1928-1939	Swindon Corporation, Town Hall, Swindon, Wilts.	½d	1d	1½d			



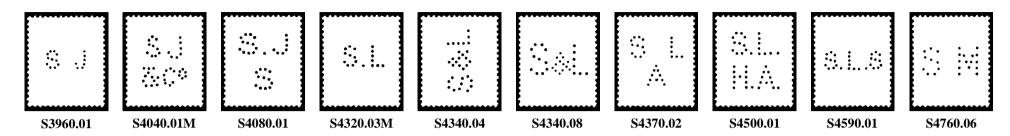
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	inatior	ıs	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose	identified oser (v are only suspected).	1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
S1250.05	S&C	1895-1939	Multiple users: 1. Shipping & Coal Co, Ltd, Coal Exporters, Hull. 2. Stadelbauer & Co, Merchants, Manchester.	½d			2½d		
S1490.01	S.C.L	1930-1940	User unknown - Grantham postmarks.	½d	1d	1½d	2½d	1L	
S1540.01	S/CLC/S	1895-1939	Civil Service Co-operative Society Ltd, 28 Haymarket, London SW.	½d					1C
S1570.01	S.C/L ^d	1912-1965	Sedgwick, Collins & Co Ltd, Insurance Brokers, 7 Gracechurch St, London EC.	½d		1½d	2½d		
S1580.01	SC/Ld	1912-1982	Simon-Carves Ltd, Constructional Engineers, 20 Mount St, Manchester.			1½d	2½d		1T
S1620.01	S&Co	1920-1965	Stedall & Co Ltd, Iron & Hardware Merchants, 164 High Holborn, London WC1.	½d		1½d			
S1620.13M	S&C° (Diag)	1890-1941	Sutton & Co Ltd, Foreign Carriers, 22 Golden Lane, London EC1.			1½d			
S1670.04M	S/&C°	1920-1940	Selfridges & Co Ltd, Department Store, Oxford St, London W1.	½d	1d		2½d		
S1675.01	S/&C°.	1930-1939	User unknown - No postmark evidence.			1½d			
S1775.01	S.C.S	1932-1937	Scunthorpe Co-op Society Ltd, Scunthorpe.	½d				_	



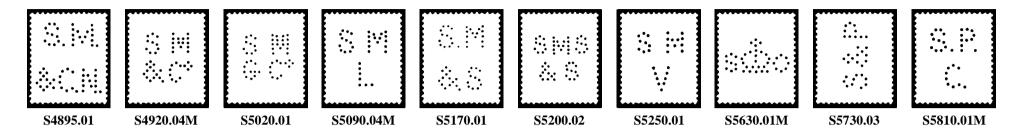
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).		enom	inatior	ıs	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose	identified Oser (& are only suspected).	1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
S1778.01	S.C&S	1905-1939	User unknown - No postmark evidence.	½d					
S1810.03M	SCW/SL ^d	1930-1966	Scottish Co-operative Wholesale Society Ltd, Registered Office: 95 Mossison St, Glasgow. Also 80 George St, Edinburgh.				2½d		
S2140.03	SDG	1935-1936	Ø Southgate & District Gas Co. {Founded in 1858, and taken over by Tottenham & District Gas Co in 1938}.	½d	1d				
S2350.01M	S\&\E	1920-1951	Swan & Edgar Ltd, Drapers, 39/59 Regent St, and 9/15 Piccadilly, London W1.			1½d	2½d	2	
S2380.01	SEC	1925-1939	The Sun Electrical Co Ltd, Wholesale Electrical and Radio Distributors, 118-120 Charing Cross Rd, London WC2.			1½d			
S2455.01v	SED	1930-1939	Ø Stanley, Edwards and Dicks. Woollen Merchants, 8 Golden Sq, London W1.	1/2d			2½d		
S2550.01	S.E./H.	1920-1965	Stanley Earle & Co Ltd, Oil Refiners, Kirby St, Hull.	½d	1d	1½d		1C	
S2897.01	S.F./C°	1895-1935	Ø North of England School Furnishing Co Ltd, Darlington.			1½d			
S2910.01	SF/&C°	1905-1939	S Figgis & Co, Colonial Brokers, 45 Fenchurch St, London EC3.	½d		1½d	2½d		
S2990.01	SF/UC	1930-1935	User unknown - No postmark evidence.	½d		1½d			



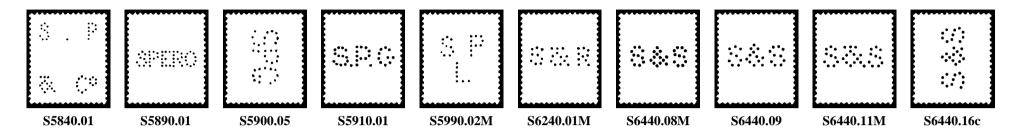
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	inatior	ıs	Upright	Sideways
rs Cat No.	Letters	Die in Ose	identified Oser (& are only suspected).	1/2d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
S3150.01M	S.G/C.M	1930-1939	Ø St Giles Christian Mission, 15 Gray's Inn Rd, WC1.			1½d			
S3220.01	SG/L ^{td}	1930-1940	Sargood Gardiner Ltd, Australian Merchants, 12 Redcross St, London EC1.		1d		2½d		
S3420.03M	SH/B	1905-1939	Ø S H Benson Ltd, Advertising Specialists. 75 & 83 Kingswav. London WC2.	½d					
S3490.01	S.H./C°.	1910-1954	User unknown - London postmarks.	½d		1½d		1C	
S3510.03	SH/&C°	1904-1939	S Hoffnung & Co Ltd, Australian Merchants, 102 Fore St, London EC.	½d	1d		2½d		
S3560.02	SH/L ^d	1902-1935	User unknown - Bristol postmarks.	½d					1C
S3590.01	S.H.P./&C°.	1930-1939	User unknown - No postmark evidence.	½d		1½d			1T
S3780.01M	S.I.C.	1928-1951	User unknown - Stafford postmarks.	½d	1d	1½d			
S3820.03	SI/L ^d	1925-1939	Spillers Ltd, Spillers & Bakers, Branch, Phoenix Mills, The Close, Newcastle-upon-Tyne.	½d	1d	1½d		1C	
S3840.01	SINGER	1912-1940	Singer Manufacturing Co Ltd, Sewing Machine Mfrs, Clydebank, Nr Glasgow.	½d	1d	1½d	2½d		1C



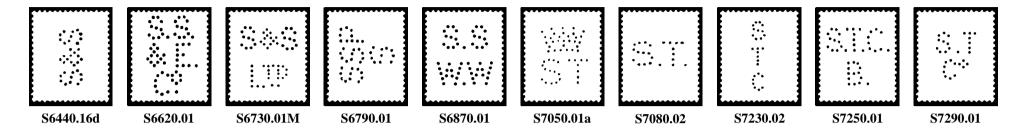
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	ination	ıs	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose	identified Oser (& are only suspected).	1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
S3960.01	SJ	1920-1939	S Japhet & Co Ltd, Merchant Bankers, 20 Copthall Avenue, London EC2.		1d		2½d		
S4040.01M	SJ/&C°	1910-1940	Samuel Jones & Co Ltd, Papermakers & Stationers, Bridewell Place, London EC4.		1d	1½d			
S4080.01	S.J/S	1906-1955	Spear & Jackson Ltd, Tool Makers, Aetna Works, Sheffield.			1½d	2½d	1C	
S4320.03M	S.L	1920-1940	Sterns Ltd, Oil Refiners, Grease, Petroleum Jelly and Lubricator Mfrs, Royal London House, Finsbury Sq, London EC2.		1d	1½d	2½d	1L, 1R	
S4340.04	S&L	1920-1970	Stewart and Lloyd of South Africa Ltd, Broad Street Chambers, Birmingham. Also Stewarts & Lloyds, Glasgow, Birmingham & London.			1½d			
S4340.08	S&L	1912-1940	Stewart & Lloyd Ltd, Nile St, Birmingham.	½d	1d	1½d		2	
S4370.02	SL/A	1935-1939	Sea Land & Air Ltd, Shipping Agents, 33/35 St Mary Axe, London EC3.	½d			2½d		
S4500.01	S.L./H.A.	1928-1950	User unknown - Glasgow postmarks.		1d	1½d		1C	
S4590.01	S.L.S	1913-1958	Scottish Legal Life Assurance Society, 95 Bothwell St, Glasgow C2. H/O 84 Wilson St, Glasgow.				2½d		
S4760.06	SM	1910-1939	Simpkin, Marshall, Hamilton, Kent & Co Ltd, Wholesale Booksellers and Stationers, Stationers Hall Ct, London EC4. Later Simpkin Marshall Ltd.	½d	1d	1½d	2½d	1C	



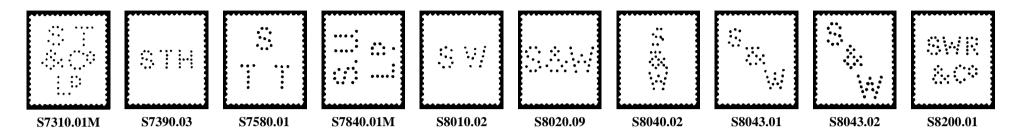
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enomi	inatior	ıs	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose	ruchtined Osci (& are only suspected).	½d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
S4895.01	S.M./&C.N.	1902-1945	Simon May & Co Ltd, Lace Mfrs, Weekday Cross, Nottingham.			1½d	2½d		
S4920.04M	SM/&C°	1908-1939	Samuel Montagu & Co, Bankers, Old Broad St, London EC.		1d	1½d	2½d	2	
S5020.01	SM/GC°	1899-1939	South Metropolitan Gas Co, 4 & 6 Wandsworth Rd, London SW8, and 1 Old Kent Rd, London SE.	½d		1½d			
S5090.04M	SM/L	1908-1939	S Mordan & Co Ltd, Manufacturers of Gold & Silver Pencils, Perforating & Embossing Presses, etc., 41 City Rd, London EC1.	½d		1½d			
S5170.01	S.M/&S	1895-1945	Stephen Mitchell & Son, Tobacco & Snuff Mfrs, 36 St Andrew St, Glasgow. Branch of Imperial Tobacco Co (of Great Britain & Ireland) Ltd.	½d					
S5200.02	SMS/&S	1913-1939	S Maw, Son & Sons, Surgeons' Instrument Makers, 7-12 Aldersgate, London EC.	½d		1½d			
S5250.01	SM/V	1920-1939	User unknown - No postmark evidence.	½d					
S5630.01M	S Crown O	1922-1949	H M Stationery Office, responsible for publishing government documents. Treadle operated m/c made by Hurlin & Son.	½d	1d	1½d	2½d	2	
S5730.03	S&P	1912-1939	User unknown - Blackpool, London EC, and Southampton postmarks.	½d		1½d			
S5810.01M	S.P./C.	1905-1945	St Pancras Metropolitan Borough, Camden Town, London NW1.	½d		1½d			



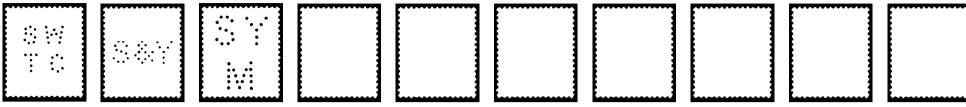
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	inatior	ıs	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose	identified Oser (& are only suspected).	1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
S5840.01	S.P/&C°	1869-1940	Sharp, Perrin & Co Ltd, Linen & Babyware Mfrs, 31 Old Change, and 1 Cannon St, London EC4.	½d					
S5890.01	SPERO	1905-1954	Richard Haworth & Co Ltd, Cotton Spinners & Mfrs, 35 Dale St, Manchester. {'SPERO' Brand}.	½d	1d	1½d	2½d		
S5900.05	SPG	1920-1939	Society for the Propagation of the Gospel in Foreign Parts, 15 Tufton St, London SW1.	½d	1d	1½d	2½d	1C	
S5910.01	S.P.G	1877-1939	Society for the Propagation of the Gospel in Foreign Parts, 19 Delahay St, London SW. Also 15 Tufton St, London SW1.		1d	1½d			
S5990.02M	SP/L	1920-1941	Spratt's Patent Ltd, Dog Biscuit Mfrs, 24/25 Fenchurch St, London EC3.	½d	1d	1½d			
S6240.01M	S&R	1928-1939	Stag & Russell Ltd, Drapers, Leicester Sq, London WC2. Also Russell of Leicester Sq, London WC2.	½d		1½d		1L, 1R	
S6440.08M	S&S	1895-1960	Shaw & Sons Ltd, Law Printers, Lithographers, Mfg Stationers, 7, 8, 9 Fetter Lane, London EC4.	½d		1½d		2	
S6440.09	S&S	1928-1965	Stuart & Sons Ltd, Glass Mfrs, Wordsley, Stourbridge.	½d	1d	1½d			
S6440.11M	S&S	1914-1965	Sutton & Sons, Seedsmen, Reading.	½d	1d	1½d	2½d	2	
S6440.16c	S&S	1928-1939	User unknown - Birmingham, and Stratford postmarks.	½d					1T



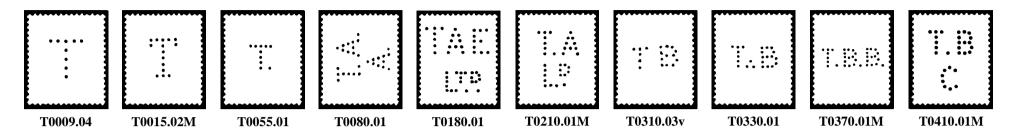
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	inatior	ıs	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose	recentified eser (so are only suspected).	½d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
S6440.16d	S&S	1935-1945	User unknown - No postmark evidence.	½d					
S6620.01	S.S./&E./C°.	1903-1939	Scotts' Shipbuilding & Engineering Co Ltd, Greenock.	½d		1½d	2½d		
S6730.01M	S&S/L ^{td}	1903-1939	Spink & Son Ltd, Diamond Merchants & Medallists, St James's, London SW1.		1d	1½d	2½d		
S6790.01	SSP/S	1930-1939	User unknown - Sheffield postmarks.	½d		1½d	2½d	1C	
S6870.01	S.S/W.W	1920-1935	The South Staffordshire Waterworks Co, Engineers Office, 50 Sheepcote St, (off Broad St), Birmingham 15.	½d					
S7050.01a	Crown/ST	1912-1941	The Right Honourable, The Earl of Shrewsbury & Talbot, owner of Brereton Collieries Ltd.	½d					
S7080.02	S.T.	1900-1948	Stewart & Thomson Co Ltd, Solway House, Aytoun Rd, Manchester.			1½d			
S7230.02	S/T/C	1928-1939	Standard Telephones & Cables Ltd, New Southgate, London. Also North Woolwich, London E16.	½d					
S7250.01	S.T.C./B.	1930-1940	Ø The Scholastic Trading Co Ltd, Bristol.	½d	1d	1½d		1L, 1R, 1C	
S7290.01	S.T/C°	1912-1935	Sheed Thomson & Co Ltd, Hibernia Chambers, London Bridge, London SE1.				2½d		



PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	inatior	ns	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose	identified Oser (& are only suspected).	1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
S7310.01M	ST/&C°/Ltd	1890-1939	Samuel Turner & Co Ltd, Cotton Mfrs, Rochdale.			1½d	2½d		
S7390.03	STH	1920-1939	St Thomas's Hospital, Lambeth Palace Rd, London SE1.	½d	1d				
S7580.01	S/TT	1928-1939	Sumners "Typhoo Tea" Ltd, Tea Specialists, Castle St, High St, Birmingham.		1d	1½d		1C	
S7840.01M	S.U./L ^d .	1895-1942	Salt Union Ltd, Winsford, Cheshire. Also Colonial House, Liverpool.			1½d			2
S8010.02	SW	1935-1939	Sutton District Water Co, West Sutton, Surrey.			1½d			
S8020.09	S&W	1930-1936	User unknown - No postmark evidence.			1½d			
S8040.02	S/&/W	1930-1939	User unknown - No postmark evidence.	½d					
S8043.01	S\&\W	1935-1960	Smith & Wellstood Ltd, The Esse Cooker Co, Stove, Range & Boiler Makers, 11 Ludgate Circus, London EC4.	½d	1d	1½d			1C
S8043.02	S\&\W	1910-1948	Smith & Wellstood Ltd, Stove, Range & Boiler Makers, 11 Ludgate Circus, London EC4.			1½d		1C	
S8200.01	SWR/&C°	1895-1952	Sir S W Royse & Co Ltd, Chemical Merchants, 20 Albert Sq, Manchester.	½d	1d	1½d	2½d		



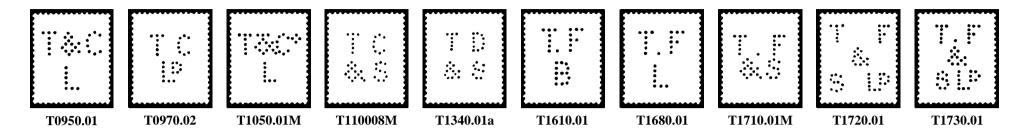
S8230.01	S8410.0	02 S84	50.01						
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	I	Denom	inatior	ıs	Perfin Upright	Perfin Sideways
rs Cat No.	Letters	Die in Ose	identified Oser (v) are only suspected).	1/2d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
S8230.01	SW/TC	1928-1937	The South Wales Tinplate Corporation Ltd, Bush House, Aldwych, London WC2.	½d				1L	
S8410.02	S&Y	1903-1935	Stewart & Young, Chocolate & Confectionery Mfrs, 260 Broad St, Mile End, Glasgow.	½d		1½d		2	
S8450.01	SY/M	1905-1939	Samuel Yates, Seed Merchant, 75 Shudehill, Manchester 4.	½d	1d	1½d			



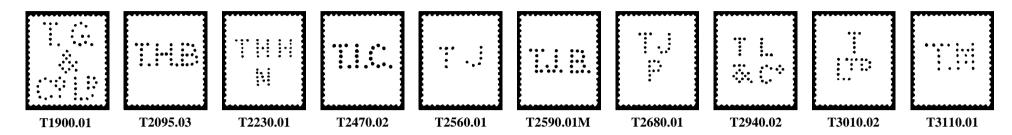
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	Г	enom	inatio	ıs	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose	ruchtined oser (& are only suspected).	1/2d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
T0009.04	T 9-pins	1905-1965	Brooke Taylor & Co, Insurance Agents, Melbourne House, Imperial Rd, Matlock Bath, Derbyshire. Formerly F & H Taylor, Solicitors, Bakewell.		1d	1½d			
T0015.02M	T 15-pins	1930-1937	Ø B C Tipper & Son, Makers of Patent Cod Liver Oil Condiment, 43-45 Homer St, Birmingham.	½d	1d				
T0055.01	T.	1928-1957	User unknown - Salford, Manchester postmarks.			1½d			
T0080.01	T.A./A.	1920-1950	Thomas A Ashton Ltd, Mill Furnishers & Engineers, 36 Norfolk St, and Sidney St, Sheffield.	½d					
T0180.01	TAE/L ^{td}	1912-1965	Thomas A Edison Ltd, Dictating Machines, Victoria House, Vernon Place, Southampton Row, London WC1.	½d		1½d			1B
T0210.01M	T.A/L ^d .	1920-1940	Ø Thomas Adams Ltd, Lace Manufacturers, Nottingham.				2½d	2	
T0310.03v	ТВ	1920-1941	Todd Brothers, Iron & Steel Merchants, and Chain Makers, Widnes, Lancs.	½d		1½d			
T0330.01	T.∴B	1920-1939	User unknown - London postmarks.			1½d			
T0370.01M	T.B.B.	1890-1968	T B Browne Ltd, Advertising Contractors, 117 Piccadilly, London W1.		1d	1½d	2½d	2	2
T0410.01M	T.B/C	1905-1969	The Times Book Club, 42 Wigmore St, London W1.	½d		1½d	2½d	1L, 2	



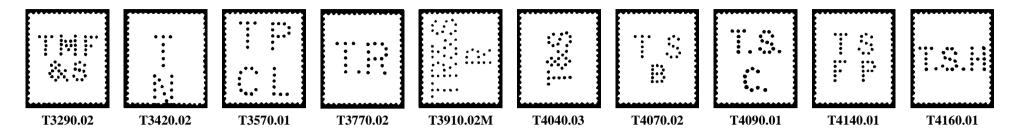
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	inatior	ns	Perfin Upright	Perfin Sideways
13 Cat No.	Letters	Die in Ose	identified eser (so are only suspected).	¹/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
T0475.01	T.B/&C°.	1900-1945	T Beynon & Co, Ship Brokers & Coal Merchants, Dock St, Newport. Also Cardiff.	½d		1½d	2½d	1C	
T0480.02a	T.B/&C°	1909-1945	Thomas Bradford & Co, Crescent Iron Works, Salford, Manchester.	½d	1d				
T0500.01M	TB/Cº/Ld	1928-1967	Threlfalls Brewery Co Ltd, 21 Trueman St, Liverpool. Became Threlfalls Chesters Ltd in 1961, then acquired by Whitbread in 1967.			1½d			
T0590.01M	T.B.L ^d /R	1908-1985	Turner Bros Asbestos Co Ltd, Rooley Moor Rd, Rochdale.			1½d	2½d		
T0770.01M	T.C	1905-1974	Todmorden BC, Yorkshire. {Incorporated 1896, ceased 1st April 1974}.			1½d			
T0790.06	T&C	1905-1939	Trice & Co Ltd, Carpet Warehousemen, 27/28 Redcross St, London EC1.		1d	1½d			
T0790.07v	T&C	1935-1939	Ø Trollope & Colls Ltd, Building Contractors, 3 Coleman St, London EC2.	½d	1d	1½d			
T0850.01	T.C./Co.	1928-1939	Ø Treasure Cot Co Ltd, Specialists in everything for Mother, Baby & Children, 103 Oxford St, London W.				2½d		
T0860.01M	T.C./&C°	1920-1954	Twining, Crosfield & Co Ltd, Ibex House, Minories, London EC3.	½d		1½d			
T0890.01a	ТСН	1930-1935	Ø Lord Mayor <u>Treloar Cripples' Hospital & College,</u> Alton, Hants, and 25 Ely Place, London EC2.			1½d		1C	



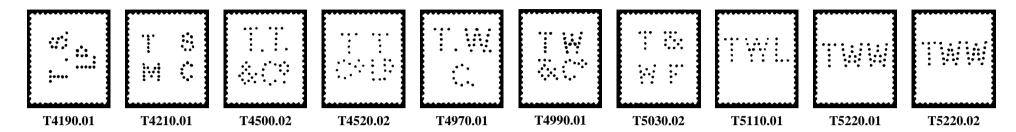
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	inatior	ns	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose	identified Oser (& are only suspected).	1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
T0950.01	T&C/L	1895-1939	Thorneloe & Clarkson Ltd, Clothing Mfrs, (Beau Brummel Clothing), Northampton St, Leicester.	½d		1½d			
T0970.02	TC/L ^d	1920-1939	Tress & Co Ltd, Hat Mfrs, 3-7 Stamford St, London SE1.		1d				
T1050.01M	T&C°/L	1910-1939	Towers & Co Ltd, Meat Importers, 17 & 18 West Smithfield, London EC.			1½d			
T1100.08M	TC/&S	1912-1936	Thomas Cook & Son (Bankers) Ltd, H/O Berkeley St, London W1.	½d	1d	1½d	2½d		
T1340.01a	TD/&S	1912-1939	Thomas Dixon & Sons, Timber, Slate & Cement Merchants, 105-115 Corporation St, Belfast.			1½d			
T1610.01	T.F/B	1920-1954	Thomas Fattorini Ltd, Medal & Enamel Badge Mfrs, Hockley St, Birmingham.		1d				
T1680.01	T.F/L	1890-1940	Thomas French (later French's Ltd), Trunk & Case Mfrs, 43-45 Moor Lane, London EC.	½d		1½d			
T1710.01M	T.F/&S	1904-1985	Thomas Forman & Son Ltd, Printers, Sherwood St, Nottingham.	½d	1d	1½d		2	
T1720.01	TF/&/SL ^d	1920-1939	Thos Firth & Son Ltd, Steel Mfrs, Norfolk Works, Sheffield. {Est 1842}.	½d	1d	1½d			1C
T1730.01	T.F/&/SL ^d	1912-1950	Thos Firth & Son Ltd, Steel Mfrs, Norfolk Works, Sheffield. {Est 1842}.	½d	1d	1½d	2½d		



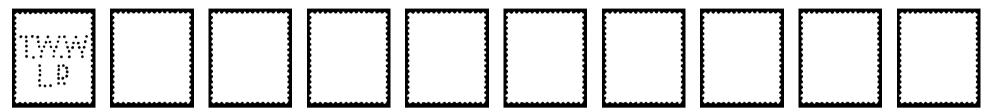
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	inatior	ıs	Perfin Upright	Perfin Sideways
rs Cat No.	Letters	Die in Ose	identified Oser (& are only suspected).	1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
T1900.01	T.G./&/C°.Ld.	1925-1936	Thomas Goode & Co (London) Ltd, China & Glass Dealer, 19 South Audley St, Grosvenor Sq, London W1.			1½d			1T
T2095.03	T.H.B	1881-1970	Truman, Hanbury, Buxton & Co Ltd, Brewers, Burton-on-Trent, Staffs, and Brick Lane, London E.		1d				
T2230.01	THH/N	1895-1959	Ø Thomas H Howell Ltd, Iron Merchants, 15-19 & 25-31 Llanarth St, Newport, Mon.	½d					
T2470.02	T.I.C.	1905-1950	Ø Tredegar Iron & Coal Co Ltd, Tredegar, Monmouthshire.	½d		1½d		1C	
T2560.01	TJ	1935-1939	User unknown - No postmark evidence.			1½d		1C	
T2590.01M	T.J.B.	1900-1940	Dr Barnardo's Homes for Destitute Children, H/O 18-26 Stepney Causeway, London E1. {Thomas John Barnado}.	½d	1d	1½d	2½d	2	
T2680.01	TJ/P	1905-1935	T J Poupart Ltd, Fruit Salesmen, Covent Garden Market, London WC2.				2½d		
T2940.02	TL/&C°	1905-1939	User unknown - No postmark evidence.			1½d			
T3010.02	T/L ^{td}	1920-1939	Tylors (Water & Sanitary) Ltd, Belle Isle, York Rd, London N7.	½d			2½d	1C	
T3110.01	T.M	1930-1946	Town Mills Ltd, Wholesale Clothier, Dudley, Worcs.	½d		1½d		1R	



PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enomi	natior	ıs	Perfin Upright	Perfin Sideways
rs Cat No.	Letters	Die in Ose	identified Oser (& are only suspected).	1/2d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
T3290.02	TMF/&S	1900-1939	T M Fairclough & Sons Ltd, Licensed Carmen, 10 Christian St, London E. Also 3 Southwark St, London SE, and 23 Billiter St, London EC.			1½d			
T3420.02	T/N	c1935	User unknown - No postmark evidence.	½d					
T3570.01	TP/CL	1905-1939	User unknown - No postmark evidence.	½d		1½d			2
T3770.02	T.R	1902-1940	Thomas Robinson Sons Co Ltd, Foreign Produce Importers and Egg Merchants, Hull. Also Shipping Chambers, Surtees St, West Hartlepool.	½d		1½d	2½d		
T3910.02M	TR&S/R	1903-1980	Thomas Robinson & Son Ltd, Flour Mill Engineers, Railway Works, Rochdale.	½d		1½d		2	
T4040.03	T&S	1910-1960	Toogood & Sons Ltd, Royal Seed Establishment, Southampton. {Est 1815}.	½d	1d	1½d		1C	
T4070.02	TS/B	1895-1952	Thomas Sanders Ltd, Cabinet Brass Founders, St Mary St, Ladywood, Birmingham 16.	½d		1½d		2	
T4090.01	T.S./C.	1910-1965	Tweedales & Smalley Ltd, Textile Machinery Mfrs, Castleton, Lancs.			1½d	2½d		
T4140.01	TS/FP	1902-1945	User unknown - London WC postmarks.	½d	1d	1½d			1C
T4160.01	T.S.H	1890-1939	Thomas S Harris & Co Ltd, Oil & Grease Mfrs & Merchants, Coronation House, 4 Lloyd's Ave, London EC.	½d	1d				

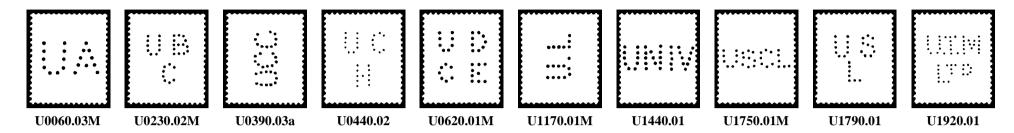


PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	E	enomi	natior	ıs	Upright	Sideways
rs Cat No.	Letters	Die in Ose	identified Oser (& are only suspected).	1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
T4190.01	T.S./L ^d	1900-1939	User unknown - Newport, Mon postmarks.	1/2d					
T4210.01	TS/MC	1928-1939	The Siddall Mfg Co, Bedstead, Bedding & Spring Mattress Mfrs, 9 Luke St, Curtain Rd, London. Works: 417 Old Ford Rd, Bow, London E3.	½d	1d				
T4500.02	T.T./&C°.	1920-1954	Taylor, Tunnicliffe & Co Ltd, Eastwood, Hanley, Stoke-on-Trent, Staffs.	½d		1½d			
T4520.02	TT/C°Ld	1912-1939	Thomas Tapling & Co Ltd, Carpet, Glass & Furniture Warehousemen, 31-45 Gresham St, London EC.	½d	1d	1½d			
T4970.01	T.W./C.	1915-1985	Tunbridge Wells BC, Royal Tunbridge Wells, Kent.	½d		1½d		1C	
T4990.01	TW/&C°	1920-1935	User unknown - No postmark evidence.			1½d			
T5030.02	T&/WF	1920-1939	T & W Farmiloe Ltd, Lead, Glass & Paint Mfrs, Rochester Row, London SW1.			1½d			
T5110.01	TWL	1902-1952	Thomas William Lench Ltd, Bolt & Nut Mfr, Blackheath, Birmingham.	½d		1½d		1R	
T5220.01	TWW	1935-1975	Thomas W Ward Ltd, Albion Works, Savile St, Sheffield.	½d					
T5220.02	TWW	1895-1945	Thomas W Ward Ltd, Albion Works, Savile St, Sheffield.	½d	1d	1½d		1R, 1C	

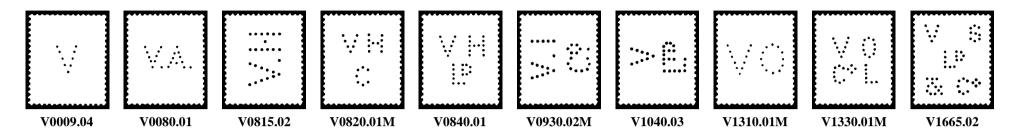


T5240.01

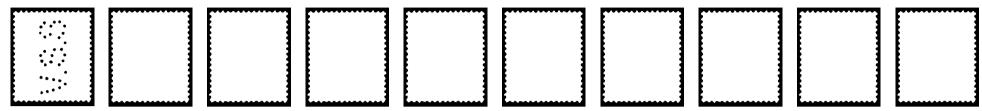
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enomi	nation	ns	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Osc		¹/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
T5240.01	T.W.W/L ^d	1905-1940	User unknown - London E postmarks.	½d		1½d			
	_							_	
								_	



PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	ination	ıs	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose	identified Oser (& are only suspected).	1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
U0060.03M	UA	1890-1955	United Alkali Co Ltd, Liverpool. Later ICI Ltd, Transatlantic/Shipping Office, Cunard Buildings, Liverpool 3	½d		1½d	2½d	2	
U0230.02M	UB/C	1920-1939	United Baltic Corporation Ltd, Shipowners & Merchants, 158 Fenchurch St, London EC3.	½d					
U0390.03a	UCC	c1935	Ø The University College of South Wales & Monmouthshire, Cardiff.	½d	1d	1½d		1C	
U0440.02	UC/H	1915-1939	Union-Castle Mail Steamship Co Ltd, Shipowners.			1½d			
U0620.01M	UD/CE	1930-1939	Enfield UDC, Percy House, Enfield, Middx.			1½d			
U1170.01M	U.L	1903-1996	University of London, Senate House, Malet St, London WC1. Also London SW7.	½d			2½d		
U1440.01	UNIV	1915-1945	University Correspondence College, Cambridge. {Carpet die "UNIV CORR COLL"}.	½d	1d	1½d	2½d		
U1750.01M	USCL	1930-1941	United Society for Christian Literature, London.		1d	1½d			
U1790.01	US/L	1920-1941	United States Lines, American Merchant Lines, London SW1.		1d	1½d		1L	
U1920.01	U.T.M/L ^{td}	1930-1954	Ø United Thread Mills Ltd, Thread Manufacturer, Eagley Works, Bromley Cross, Lancs.	½d				1C	

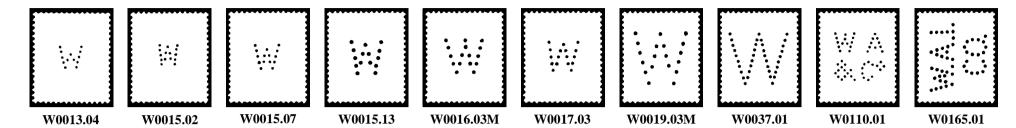


PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	inatio	ns	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose	ruchtined Osci (& are only suspected).	½d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
V0009.04	V	1905-1945	The Vulcan Foundry Limited, Locomotive Mfrs, Newton-le-Willows, Lancs. {Established in 1830 by Charles Tayleur}.		1d	1½d			
V0080.01	V.A.	1928-1975	Vickers-Armstrong Ltd, Engineers, Newcastle-upon-Tyne.		1d	1½d			
V0815.02	V.H	1905-1945	F R Van Houten Mfg Co Ltd, Rubber Stamp Manufacturers, 78 Moorgate St, London EC2.	½d					1B
V0820.01M	VH/C	1928-1945	Ø Victoria Hospital for Children, Tite St, Chelsea.	½d		1½d			
V0840.01	VH/L ^d	1908-1939	Van Houten Ltd, Cocoa & Chocolate Manufacturers, 15/17 City Rd, London EC1.		1d				
V0930.02M	V.I/C°.	1910-1965	Vulcan Boiler & General Insurance Co Ltd, 67-69 King St, Manchester.			1½d			
V1040.03	V/L ^{td}	1935-1952	V L Churchill & Co (Machine Tools) Ltd, London SE11.	½d					
V1310.01M	VO	1903-1939	Van Oppen & Co Ltd, Universal Carriers, Shipping Agents, and Freight Brokers, 90/91 Bartholomew Close, London EC1. {Est 1879}.	½d	1d	1½d	2½d		
V1330.01M	VO/C°L	1915-1955	Vacuum Oil Co Ltd, Lubricating Oil Mfrs, Caxton House, London SW1.	½d	1d	1½d		1C	
V1665.02	VS/L ^d /&C°	c1935	User unknown - No postmark evidence.			1½d			

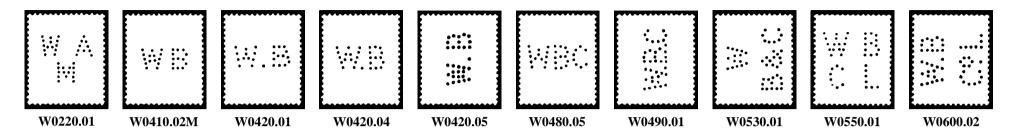


V1680.01M

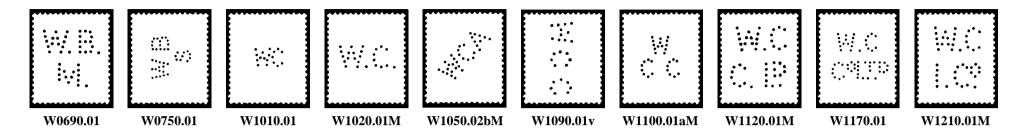
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enomi	ination	ıs	Perfin Upright	Perfin Sideways
13 Cat No.	Letters	Die in Ose	rucininea oser (y are only suspected).	½d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
V1680.01M	V.S.S	1920-1939	Ø V Siviter Smith & Co Ltd, Photographic Engravers, Ludgate Hill, Birmingham.	½d	1d				1T, 1B (inv)



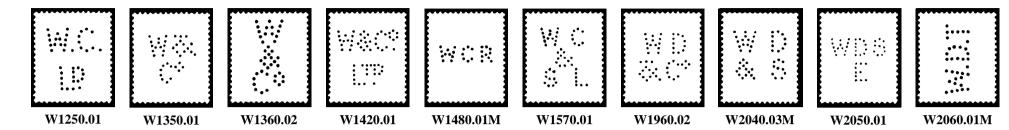
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	inatior	ıs	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose	identified Oser (& are only suspected).	1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
W0013.04	W 13-pins	1925-1950	Ø T P Watson - Hunstanton pmks.	½d					
W0015.02	W 15-pins	1935-1936	User unknown - No postmark evidence.			1½d			
W0015.07	W	1900-1936	User unknown - Bristol postmarks.	½d	1d	1½d			
W0015.13	W 15-pins	1914-1935	J C Wheeler & Son Ltd, Seedsmen, Gloucester.	½d					
W0016.03M	W 16-pins	1895-1945	Wales Ltd, Mattress Mfrs, Atlas Works, Oozells St, Birmingham.	½d	1d	1½d			
W0017.03	W 17-pins	1903-1939	User unknown - Hanley postmarks.	½d					
W0019.03M	W 19-pins	1910-1939	User unknown - Birmingham postmarks.	½d		1½d		1L	
W0037.01	W 37-pins	1905-1945	Worthington & Co Ltd, Brewers, Burton-on-Trent.	½d		1½d		1C	
W0110.01	WA/&C°	1903-1939	William Allison & Co, Merchants & Shipping Agents, 60 Gracechurch St, London EC3.	½d					
W0165.01	W.A.I/CO.	c1935	Ø Western Australian Insurance Co Ltd, 36-37 Old Jewry, EC2.	½d				_	



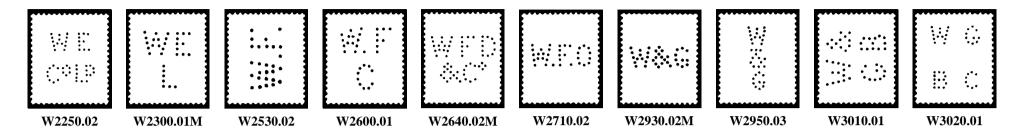
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enomi	inatior	ıs	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in ese	identified Oser (& are only suspected).	1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
W0220.01	WA/M	1920-1939	Wm A Meyer, Tool Mfr, 75 Southwark St, and Lavington St, London SE1. {Est 1889}.	½d		1½d		1C	
W0410.02M	WB	1920-1957	Woolands Bros Ltd, Drapers, 95-107 Knightsbridge, London SW1.	½d	1d	1½d		2	1B, 1C
W0420.01	W.B	1912-1939	Walker Brothers (London) Ltd, Merchants, 36 Basinghall St, London EC2.	½d		1½d			
W0420.04	W.B	1928-1945	User unknown - No postmark evidence.	½d					
W0420.05	W.B	1930-1939	Walpole Bros (London) Ltd, Irish Linen Mfrs, 87-91 New Bond St, London W1.	½d		1½d			1T
W0480.05	WBC	1920-1935	User unknown - No postmark evidence.			1½d			
W0490.01	W.B.C	1914-1935	Woolwich BC, Town Hall, Woolwich, London SE18.	½d					
W0530.01	W/B&C	1935-1939	User unknown - No postmark evidence.			1½d			
W0550.01	WB/CL	1905-1935	User unknown - Liskeard postmarks.				2½d		
W0600.02	W.B/C°.L	1906-1965	Wm Briggs & Co Ltd, Transfer Mfr, 34 Cannon St, Manchester 4.	½d		1½d		1C	



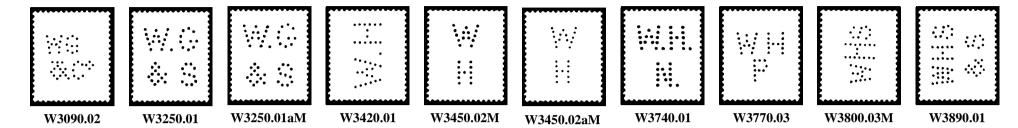
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	Г	enom	inatio	ıs	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose	rachimod ober (p die om; suspected).	1/2d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
W0690.01	W.B./M.	1912-1939	Ø Whitehead Bros Ltd, Tea Merchants, 18-20 Fennel St, Manchester.	½d					
W0750.01	WB/S	1920-1950	Wm Brandt's Sons & Co, Merchant Bankers, 36 Fenchurch St, London EC3.	½d	1d	1½d	2½d		
W1010.01	WC	1930-1939	User unknown - No postmark evidence.	½d		1½d		1C	
W1020.01M	W.C.	1920-1974	Wigan CBC, Town Hall, King St, Wigan, Lancs. {Formed 1889, ceased 1st April 1974}.			1½d			
W1050.02bM	WCA	1930-1942	The Western Counties Agricultural Co-operative Association Ltd, Agricultural Merchants, Plymouth.	½d					
W1090.01v	WCC	1907-1937	Ø William Crundall & Co, Timber & Slate Merchants, Dover, Kent.			1½d		1C	
W1100.01aM	W/CC	1928-1958	Worcestershire CC, County Medical Officer, County Buildings, Worcester.	½d		1½d			1C
W1120.01M	W.C/C.L ^d	1933-1954	Ø Wigan Coal Corporation Ltd, Kirklees, Wigan, Lancs.	½d	1d	1½d		2	
W1170.01	W.C/C°Ltd.	1920-1962	W Canning & Co Ltd, Electroplating Engineers, Gt Hampton St, Birmingham. Also 77 St John St, Clerkenwell, London EC1.		1d				
W1210.01M	W.C/I.C°.	1902-1935	Wigan Coal & Iron Company, Wigan, Lancs.	½d					



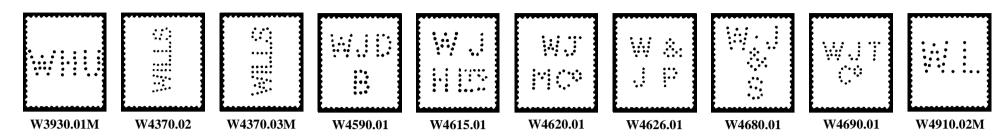
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	inatior	ıs	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose	identified Oser (& are only suspected).	1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
W1250.01	W.C./L ^d .	1895-1954	William Cussons Ltd, Grocers & Bakers, Beverley Rd, Hull.	½d	1d	1½d		1C	
W1350.01	W&/C°	1905-1939	W K Webster & Co, Representatives of Foreign Underwriters and Average Agents, 149 Leadenhall St, London EC3.			1½d	2½d		
W1360.02	W/&/C°	1925-1936	Wendt & Co, Average Agents and Cargo Adjusters, Finsbury Pavement, London EC2.	½d		1½d			
W1420.01	W&C°./L ^{td} .	1930-1957	Walters & Co (Oxford) Ltd, Oxford.	½d	1d			1C	
W1480.01M	WCR	1929-1940	Watney, Combe, Reid & Co Ltd, Stag Brewery, Pimlico, London SW1.	½d				1R	
W1570.01	WC/&/SL	1928-1939	Ø William Clark & Sons, Linen Mfrs, Upperlands, Co Derry, and Belfast.	½d	1d	1½d	2½d	1R	
W1960.02	WD/&C	1910-1935	User unknown - Greenwich postmarks.	½d				1C	
W2040.03M	WD/&S	1890-1941	Wm Dawson & Sons Ltd, Cannon House, Pilgrim St, London EC.		1d	1½d	2½d	2	
W2050.01	WDS/E	1905-1939	William Dickson & Son, Wholesale Tea, Coffee, and General Merchants, Bristo St, Edinburgh.			1½d		1C	
W2060.01M	W.D.T	1905-1937	User unknown - South Tottenham S.O. postmarks.		1d	1½d			



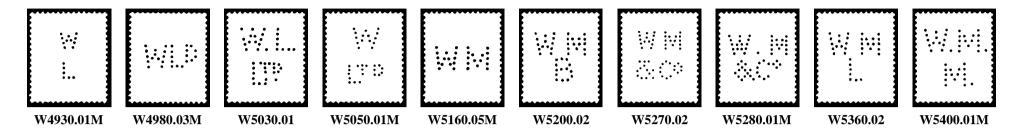
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enomi	inatior	ıs	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose	identified Oser (& are only suspected).	1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
W2250.02	WE/C°Ld	1920-1936	User unknown - No postmark evidence.			1½d			
W2300.01M	WE/L	1928-1975	User unknown - Cambridge postmarks.	½d	1d	1½d			
W2530.02	W.F.	1930-1935	User unknown - No postmark evidence.	½d		1½d			
W2600.01	W.F/C	1910-1939	The Wholesale Fittings Co Ltd, Commercial Lamp Works, 23-27 Commercial St, London E1.	½d		1½d		1R	
W2640.02M	WFD/&C°	1895-1939	William Frederick Dennis & Co, Wire Drawers, 70 Queen Victoria St, London EC.	½d				2	
W2710.02	W.F.O	1930-1939	The Westminster Fire Office, 27 King St, Covent Garden, London WC2.			1½d			
W2930.02M	W&G	1935-1969	Waring & Gillow (1932) Ltd, Stationery Dept, Oxford St, London W1.		1d	1½d		2	
W2950.03	W/&/G	1928-1939	Waring & Gillow (1932) Ltd, House Furnishers, Oxford St, London W1.	½d				1C	
W3010.01	W&/GB	1912-1950	W & G Baird Ltd, Process Engravers, Art Printers, Lithographers, 124-132 Royal Ave, Belfast.	½d	1d	1½d			
W3020.01	WG/BC	1933-1939	Ø Wood Green BC, Town Hall, Wood Green, London N22.			1½d			



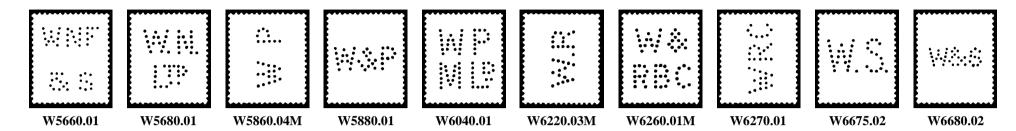
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	inatior	ıs	Upright	Sideways
15 Cat No.	Letters	Die in Osc	identified Oser (& are only suspected).	1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
W3090.02	WG/&C°	1928-1936	Ø W Greenwell & Co, Stockbrokers, 2 Finch Lane, London.			1½d		1C	
W3250.01	W.G/&S	1930-1954	William Gardner & Sons (Gloucester) Ltd, Flour Mill Engineers, Gloucester.		1d	1½d			
W3250.01aM	W.G/&S	1915-1935	William Gossage & Sons Ltd, Soap & Chemical Mfr, Widnes.				2½d	2	
W3420.01	W.H	1920-1952	User unknown - No postmark evidence.	½d	1d	1½d			
W3450.02M	W/H	1920-1985	William Hollins & Co Ltd, Textile Mfrs, Viyella House, Castle Boulevard, Nottingham. Also Pleasley Vale (Nr Mansfield) and London.	½d		1½d	2½d	2	
W3450.02aM	W/H	1935-1966	William Hollins & Co Ltd, Textile Mfrs, Nottingham. Also Pleasley Vale (near Mansfield).	½d				2	
W3740.01	W.H./N.	1905-1935	Ø William Henry Nott & Co, Commission, Forwarding & Steamship Agents, 28 Brunswick St, Liverpool.	½d					
W3770.03	WH/P	1903-1939	Wm H Pim, Junr & Co Ltd, Corn Brokers, 19/21 Bury St, London EC3.	½d	1d		2½d	1C	
W3800.03M	WHS	1903-1940	W H Smith & Son Ltd, Newsagents & Booksellers, Strand House, Portugal St, London WC2.		1d	1½d			
W3890.01	WHS/&S	1880-1950	Ø W H Smith & Son Ltd, Newsagents & Booksellers, Lime Street Station, Liverpool W.	½d			2½d		



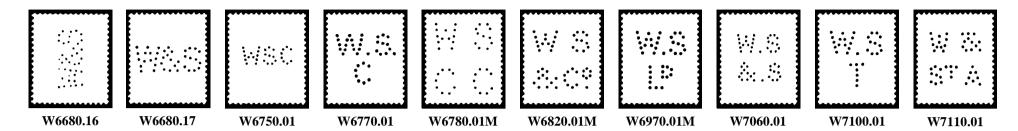
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	Г	enom	inatio	ıs	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose	ruchtified Osci (& are only suspected).	1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
W3930.01M	WHU	1912-1945	Guardians of the Poor of the West Ham Union, Leytonstone, London NE.		1d	1½d		1R, 2	
W4370.02	WILLS	1885- 1954	W D & H O Wills, Branch of The Imperial Tobacco Company (of Great Britain & Ireland) Ltd, Bristol 3.			1½d			
W4370.03M	WILLS	1905-1945	W D & H O Wills, Branch of The Imperial Tobacco Company (of Great Britain & Ireland) Ltd. 53, 54, 55 Holborn Viaduct, London EC.	½d		1½d			
W4590.01	WJD/B	1905-1939	Ø W J Davis & Co, Tinplate Workers, 46 & 47 Bordesley St, Birmingham.	½d					
W4615.01	WJ/HL ^{td} .	1910-1939	Ø W J Harris (Birmingham) Ltd, Mathematical Instrument Mfrs, Drawing Pins etc., 111 & 112 Whitmore St, Hockley, Birmingham.	½d			2½d		
W4620.01	WJ/MC ^o	1930-1940	Ø W J Myatt & Co Ltd, Silversmiths & Electro-plate Mfrs, Argent Works, Graham St, Birmingham.			1½d			
W4626.01	W&/JP	1905-1940	User unknown - Wrexham postmarks.			1½d			
W4680.01	W.J/&/S	1895-1957	William Johnson & Sons (London) Ltd, Mfg Stationers, 18 Union St, London SE1.	½d				1C	
W4690.01	WJT/C°	1895-1941	Wm J Turney & Co Ltd, Leather Mfr, Stourbridge.		1d				
W4910.02M	W.L	1903-1945	William Lawrence & Co Ltd, Wholesale Furniture Mfrs, Colwick, Notts.	½d	1d	1½d			1T



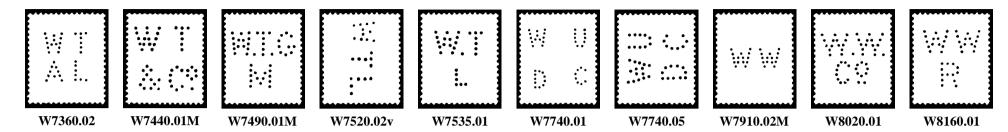
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	inatior	ıs	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose	identified oser (v are only suspected).	1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
W4930.01M	W/L	1925-1936	W H Willcox & Co Ltd, Mfrs, Merchants & Shippers, 32-38 Southwark St, London SE1.	½d		1½d		1R	
W4980.03M	WL^d	1915-1975	Wolsey Ltd, Hosiery Mfrs, King St, Leicester.	½d					
W5030.01	W.L./L ^{td}	1920-1945	Leopold Walford Shipping Ltd, (Walford Lines Ltd), 48-50 St Mary Axe, London EC3.		1d				
W5050.01M	W/L ^{td}	1935-1939	User unknown - London Postmarks.			1½d			
W5160.05M	WM	1900-1940	Western Mail Ltd, St Mary St, Cardiff. Also 176 Fleet St, London EC.	½d	1d	1½d	2½d		
W5200.02	WM/B	1930-1941	William Marston Ltd, Motor Trimmings & Fittings Mfrs, Albert St, Birmingham 4.	½d					2
W5270.02	WM/&C°	1890-1950	Wm Mallinson & Sons Ltd, 130-140 Hackney Rd, London E2.	½d		1½d			
W5280.01M	W.M/&C°	1910-1939	Welch, Margetson & Co Ltd, Menswear Mfrs, 237 Long Lane, London SE1. Also 16-30 Moor Lane, London EC2.	½d	1d	1½d	2½d	2	
W5360.02	WM/L	1935-1939	Ø Clarke & Clarke - Western Margarine Ltd, Acton, London W3.	½d					
W5400.01M	W.M./M.	1930-1950	Whitworth & Mitchell Ltd, Dress Goods & Furnishing Fabrics, 38 Whitworth St, Manchester 1.		1d	1½d		1L	



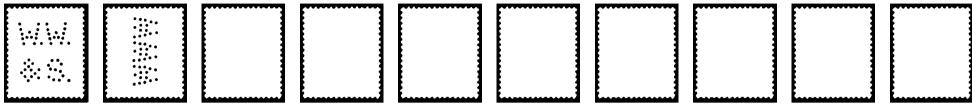
PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	inatio	ıs	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose		1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
W5660.01	WNF/&S	1935-1939	Ø William N Froy & Sons Ltd, Builders' Merchants, 107 New Bond St, London W1. Also Hammersmith, London W6.			1½d			
W5680.01	W.N./L ^{td} .	1928-1940	User unknown - Hockley, Birmingham postmarks.			1½d		1C	
W5860.04M	WP	1930-1951	Westminster Press Provincial Newspapers Ltd, 167-170 Fleet St, London EC4.			1½d	2½d		
W5880.01	W&P	1895-1939	Watson & Philip (Dundee) Ltd, Produce Brokers, Esplanade Buildings, South Union St, Dundee.	½d					
W6040.01	WP/ML ^d	1899-1939	Wall Paper Manufacturers Ltd, 125 High Holborn, London WC1. {Registered in 1899}.			1½d	2½d		1C
W6220.03M	W.R	1905-1939	Wm S Rice, Truss Maker, 8/9 Stonecutter St, London EC4.		1d	1½d	2½d		
W6260.01M	W&/RBC	1905-1945	Worksop & Retford Brewery Co Ltd, Brewers & Wine & Spirit Merchants, Bridge Place, Worksop, and 61 Carol Gate, Retford.			1½d			
W6270.01	WRC	1912-1939	W & R Cook Ltd, Clothing Mfrs, Twerton-on-Avon, Bath, Somerset.	½d		1½d			1C
W6675.02	W.S.	1937-1939	User unknown - No postmark evidence.		1d	1½d			
W6680.02	W&S	1910-1939	Ø William Redman & Co, Lamp Mfrs & Oil Merchants, 52 Snow Hill, and 25 Cleveland St, Wolverhampton, Staffs.	½d	1d	1½d		1C	



PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	inatior	ıs	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in ese	identified oser (v are only suspected).	1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
W6680.16	W&S	1930-1940	Waterlow & Sons Ltd, Printers & Stationers, 26 Gt Winchester St, and 85/86 London Wall, London EC2.	½d	1d	1½d	2½d	1C	
W6680.17	W&S	1925-1951	Wallis & Stevens Ltd, Ironfounders, North Hants Ironworks, Basingstoke.	½d	1d	1½d		1C	
W6750.01	WSC	1900-1945	W S Cowell Ltd, Printers and Wholesale Rag Merchants, 10-14 Butter Market, Ipswich. {Ltd in 1901}.	½d					
W6770.01	W.S./C.	1930-1935	User unknown - No postmark evidence.			1½d			
W6780.01M	WS/CC	1928-1966	West Sussex CC, County Hall, Chichester.	½d	1d	1½d		2	
W6820.01M	WS/&C°.	1925-1939	User unknown - London postmarks.	½d	1d	1½d		2	
W6970.01M	W.S/L ^d	1905-1945	William Sutcliffe Ltd, Mfrs & Warehousemen, 65 High St, and Nicholas Cross, Manchester 4.	½d	1d	1½d	2½d	2	
W7060.01	W.S/&.S	1910-1939	User unknown - South Eastern District, Glasgow postmarks.				2½d		
W7100.01	W.S/T	1912-1945	Weldless Steel Tube Co Ltd, Offices - Rocky Lane, Aston. Works - Wednesfield and Wolverhampton.			1½d		_	
W7110.01	W&/S ^t A	1930-1939	Watford & St Albans Gas Co.			1½d		_	

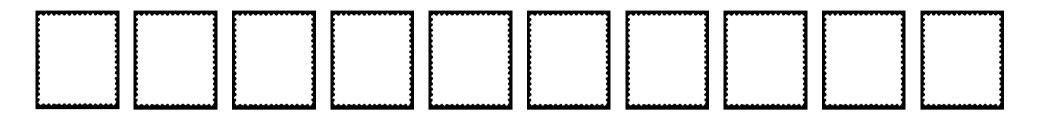


PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	ination	ns	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose		1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
W7360.02	WT/AL	1920-1939	World Transport Agency Ltd, 1 Martin Lane, Cannon St, London EC4.			1½d	2½d	1C	
W7440.01M	WT/&C°.	1890-1939	Wiggins Teape & Co Ltd, Paper Makers, Aldgate, London EC3.			1½d			
W7490.01M	W.T.G/M	1912-1954	W T Glover & Co Ltd, Electrical Wire & Cable Makers, Trafford Park, Manchester 17.	½d		1½d		1R, 2	
W7520.02v	WTL	1912-1940	Ø Wm Tatton & Co Ltd, Upper Hulme Dyeworks, Leek, Staffs, and Mayfield Mills, Ashbourne.			1½d			
W7535.01	W.T/L	1920-1940	William Toogood Ltd, Mfg Perfumiers etc, 77 Southwark St, London SE1.	½d		1½d		1C	
W7740.01	WU/DC	1930-1936	Ø Woking UDC, Council Offices, Woking, Surrey.			1½d			
W7740.05	WU/DC	1935-1950	Ø Wirral UDC, Heswall, Wirral.			1½d			
W7910.02M	ww	1914-1957	William Willett Ltd, Estate Agents, 85 Gloucester Rd, London SW7.	½d	1d	1½d		2	
W8020.01	W.W./C°	1912-1954	Wrexham & East Denbighshire Water Co, 21 Egerton St, Wrexham, Denbighshire.			1½d		1R	
W8160.01	WW/R	1910-1935	User unknown - Birmingham postmarks.	½d					



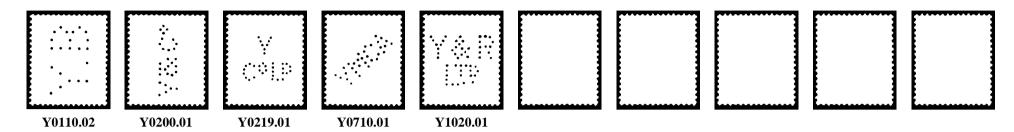
W8230.02M	W8280.0	02N
-----------	---------	-----

PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enomi	nation	ıs	Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose	ruentineu Oser (& arc omy suspecteu).	1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
W8230.02M	W.W./&S.	1903-1940	W Williams & Son (Bread Street) Ltd, Trimmings, Braid & Fringe Mfrs, 51-56 Bread St, London EC4.			1½d	2½d	2	
W8280.02M	WWW	1930-1954	Worldwide Wholesale Warehouse, Mail Order Merchants, 19 Charles St, Manchester 1.	½d					1C
								_	

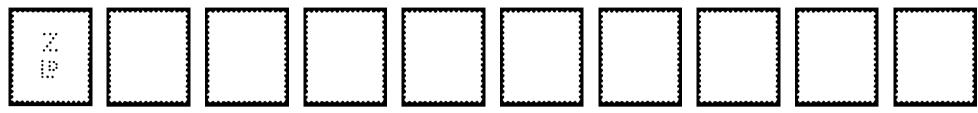


PS Cat No.	Letters	Die in Use	se Identified User (Ø are only suspected).	Denominations				Perfin Upright	Perfin Sideways
				1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2

Currently, there are no G.B. Perfins commencing letter "X" to be found on the 1935 Silver Jubilee Issue.



PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	enom	inatio	ıs	Perfin Upright	Perfin Sideways
	Letters	Die in Ose		1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
Y0110.02	Y.B	1913-1939	Ø Yeoward Bros, Fruit Merchants, Cubitt's Yard, James St, Covent Garden, London WC.			1½d			1T
Y0200.01	Y&C°	1930-1939	Multiple users: 1. Yarrow & Co Ltd, Scotstoun, Glasgow W4. 2. Ø Yardley & Co Ltd, London E15.			1½d			
Y0219.01	Y/C°Ld	1925-1939	Ø Yarrow & Co Ltd, Shipbuilders & Engineers, Scotstoun, Glasgow.				2½d		
Y0710.01	YMCA (Diag)	1920-1945	Young Men's Christian Association, London.			1½d		1C	
Y1020.01	Y&R/L ^{td}	1905-1937	Young & Rochester Ltd, 2 & 3 Love Lane, Wood St, London EC2.		1d	1½d		1C	



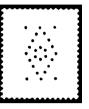
Z0310.01

PS Cat No.	Letters	Die in Use	in Use Identified User (Ø are only suspected).	D	enomi	nation	ns	Perfin Upright	Perfin Sideways
15 Cat No.				1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
Z0310.01	Z/L ^d	1920-1935	User unknown - No postmark evidence.	½d					















Des01	10.02
-------	-------

Des0140.01M

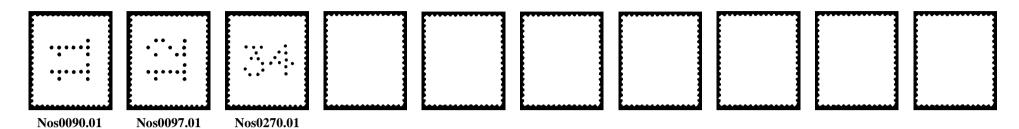
Des0170.02M

Des0260.01

Des0540.01M

Des0570.01

PS Cat No.	Letters	Die in Use	Identified User (Ø are only suspected).	D	Denomi	Denominations			Perfin Upright	Perfin Sideways
15 Cat No.	Letters	Die in Ose	identified Oser (& are only suspected).	½d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2	
Des0110.02	Cambridge Arms	1911-1936	Borough of Cambridge, Engineer & Surveyor's Dept, 1 St Andrew's St, Cambridge.	½d	1d	1½d		1L, 1C		
Des0140.01M	Leicester Shield	1890-1939	Leicester CBC. {Leicester City status restored 1919}.	½d						
Des0170.02M	London Shield	1925-1976	Corporation of London, Guildhall House, 81/87 Gresham St, London EC2.	½d	1d	1½d				
Des0260.01	Small Cross	1930-1939	Bovis (1928) Ltd, Builders, 35 High St, Marylebone, London W1.			1½d				
Des0540.01M	Diamond	1930-1975	Lunt Brothers Ltd, Stourbridge, Worcs.	½d		1½d		2		
Des0570.01	Diamond and circle	1903-1941	Manifoldia Ltd, Bromford Lane, West Lane, West Bromwich. The Debecey Wholesale & Manufacturing Co Ltd, H/O Oldbury.	½d	1d			1C		



PS Cat No.	Letters	Die in Use	Jse Identified User (Ø are only suspected).	I	Denom	inatior	ıs	Perfin Upright	Perfin Sideways
				1/2 d	1d	1½d	2½d	1L, 1R, 1C, 2	1T, 1B, 1C, 2
Nos0090.01	11	1935-1945	User unknown - Ipswich, and Calne postmarks.	½d	1d				
Nos0097.01	12	1930-1945	User unknown - Ipswich postmarks.			1½d			
Nos0270.01	34	1903-1939	The Chemical Manure Co Ltd, Sheppy Glue & Chemical Works, and The Bone Crushing Co Ltd, 34 Mark Lane, London EC3.			1½d			